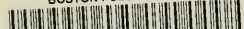


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# INDIVIDUAL INCOME TAX RETURNS 1994

▲ RETURNS FILED \$ TAX COMPUTATIONS \$

SALARIES & WAGES \$ TAXABLE INCOME ▼

▲ EXEMPTIONS \$ STANDARD DEDUCTIONS

ADJUSTED GROSS INCOME \$ INCOME TAX

NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY

ITEMIZED DEDUCTIONS \$ ADJUSTMENTS ▼

▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS

INTEREST ▼ ALTERNATIVE MINIMUM TAX

\$ NONTAXABLE RETURNS ▼ TAX REFUNDS

▲ TAX CREDITS ▼ SOURCES OF INCOME \$

DIVIDENDS ▲ ROYALTIES \$ CAPITAL GAINS

\$ EARNED INCOME CREDIT ▼ TAX RATES ▲

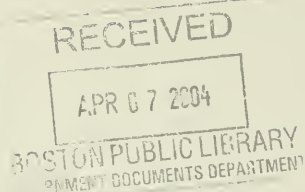
STATISTICS OF INCOME DIVISION



Department  
of the  
Treasury  
Internal  
Revenue  
Service

# Individual Income Tax Returns 1994

Publication 1304 (Rev. 3-97)



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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, electronic bulletin boards, and the Internet. You can sample our products by contacting our electronic bulletin board at (202) 874-9574 or our Internet site at [http://www.ustreas.irs.gov/prod/tax\\_stats/index.html](http://www.ustreas.irs.gov/prod/tax_stats/index.html).

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202)874-0410, or by fax on (202)874-0922.

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# Section 1

# Introduction and Changes in Law

## Introduction

This report contains complete individual income tax data for Tax Year 1994. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of nearly 116 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1994.

Table A on the following pages presents selected income and tax items for Tax Years 1990, 1991, 1992, 1993, and 1994 as they appear on the forms and provides the percentage change for each item between 1993 and 1994. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1994, the number of individual tax returns filed increased by over 1.3 million, or

1.2 percent. Adjusted gross income (AGI) grew \$184.2 billion, or 4.9 percent from 1993 to 1994, compared to the 2.6 percent growth recorded from 1992 to 1993. Total tax liability increased 6.6 percent to \$565.6 billion. Several components of AGI showed sizable changes for 1994: unemployment compensation decreased 26.5 percent; farm net income decreased 101.2 percent; and taxable social security benefits included in AGI increased 56.8 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1994, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

**Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change 1993 to 1994
	1990	1991	1992	1993	1994	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns</b>	<b>113,717,138</b>	<b>114,730,123</b>	<b>113,604,503</b>	<b>114,601,819</b>	<b>115,943,131</b>	<b>1.2</b>
Form 1040 returns	69,270,236	68,992,987	65,870,679	66,358,259	66,390,696	0.0
Electronically filed returns	3,125,950	2,900,257	3,412,727	3,858,800	3,562,384	-7.7
Form 1040A returns	25,917,288	26,605,992	28,768,327	27,850,427	28,051,305	-6.5
Electronically filed returns	4,231,641	6,496,237	7,266,419	7,707,100	5,639,602	-26.8
Form 1040EZ returns	18,529,614	19,131,143	18,965,496	20,393,132	20,507,577	0.6
Electronically filed returns	1,397,449	1,899,679	1,825,658	2,524,937	2,700,590	7.0
Form 1040PC returns	na	†	4,770,221	4,215,400	2,993,313	-29.0
Salaries & wages						
Number of returns	96,729,912	97,066,245	96,263,895	98,003,356	99,356,244	1.4
Amount	2,599,401,271	2,674,260,752	2,805,703,266	2,892,120,390	3,026,777,706	4.7
Taxable interest received						
Number of returns	70,369,662	70,161,547	67,280,674	65,233,312	65,340,012	0.2
Amount	227,083,888	209,411,465	162,343,280	131,140,527	126,169,276	-3.8
Tax-exempt interest						
Number of returns	3,916,925	4,128,715	4,453,458	4,691,129	5,061,511	7.9
Amount	40,228,405	43,111,140	45,728,471	46,459,032	48,296,834	4.0
Dividends in AGI						
Number of returns	22,904,441	23,228,826	23,715,100	24,690,816	25,235,082	2.2
Amount	80,168,536	77,284,498	77,925,720	79,728,631	82,410,237	3.4
State income tax refund						
Number of returns	16,668,283	16,675,610	16,769,415	17,272,312	17,771,636	2.9
Amount	10,155,294	10,360,755	10,190,421	11,237,850	11,853,690	5.5
Alimony received						
Number of returns	466,075	465,461	466,532	418,739	421,716	0.7
Amount	3,876,235	4,141,841	4,606,142	4,208,182	4,397,932	4.5
Business or profession net income, less loss						
Number of returns	14,637,591	15,029,325	15,320,466	15,633,049	15,944,127	2.0
Amount	141,430,193	141,864,014	154,002,154	155,704,680	166,203,589	6.7
Net capital gain in AGI less loss						
Number of returns	12,121,524	12,682,215	13,352,724	14,465,599	14,808,542	2.4
Amount	113,159,105	101,559,040	116,393,768	141,576,763	139,544,718	-1.4
Capital gain distributions reported on Form 1040						
Number of returns	2,166,358	2,326,788	3,137,878	3,942,860	4,014,164	1.8
Amount	1,072,088	1,216,780	1,835,768	2,595,138	2,743,634	5.7
Sales of property other than capital assets, net gain less loss						
Number of returns	1,691,377	1,605,159	1,684,241	1,705,943	1,774,653	4.0
Amount	1,471,208	-2,201,504	-2,854,106	-3,825,285	-3,188,731	16.6
Total IRA distributions						
Number of returns	4,389,748	4,899,292	5,565,393	5,130,514	5,502,525	7.3
Amount	35,402,967	42,481,367	55,637,677	48,717,807	55,312,555	13.5
Taxable IRA distributions in AGI						
Number of returns	3,545,474	3,996,947	4,444,823	4,382,772	4,777,297	9.0
Amount	17,554,377	20,627,106	26,273,246	27,080,640	33,106,103	22.3
Total pensions & annuities						
Number of returns	17,957,834	18,693,132	18,752,298	18,534,595	19,063,270	2.9
Amount	214,431,668	239,241,028	262,505,637	270,507,408	286,967,847	6.8
Taxable pensions & annuities in AGI						
Number of returns	17,014,091	17,907,232	17,676,445	17,441,114	17,893,606	2.6
Amount	159,294,448	176,501,703	186,491,698	194,014,034	205,442,984	5.9
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	14,341,128	13,872,760	13,593,119	13,778,329	13,995,757	1.6
Amount	74,970,367	72,092,658	101,267,900	110,852,259	135,860,869	22.6
Farm net income less loss						
Number of returns	2,321,153	2,290,908	2,288,218	2,272,407	2,242,324	-1.3
Amount	-433,762	-2,853,007	-2,536,007	-3,666,447	-7,378,101	-101.2
Unemployment compensation in AGI						
Number of returns	8,014,136	9,931,421	10,309,533	9,655,286	8,530,794	-11.6
Amount	15,453,147	23,309,714	31,393,169	27,586,208	20,285,055	-26.5
Social security benefits (received)						
Number of returns	10,812,582	11,047,907	10,783,342	10,412,635	10,040,115	-3.6
Amount	100,038,603	108,292,997	111,289,205	112,359,437	112,332,115	0.0
Taxable social security benefits in AGI						
Number of returns	5,082,575	5,333,413	5,535,811	5,688,191	5,891,912	3.6
Amount	19,686,539	21,359,312	23,139,399	24,649,668	38,639,292	56.8
Foreign earned income exclusion <sup>2</sup>						
Number of returns	204,053	222,057	252,629	243,928	257,240	5.5
Amount	7,788,924	9,609,690	11,166,790	10,657,053	11,096,943	4.1

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**<sup>1</sup>[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss <sup>2</sup>						
Number of returns	322,604	328,480	351,037	367,330	431,277	17.4
Amount	35,573,263	40,030,770	42,117,716	44,021,921	47,045,252	6.9
Other income, net gain less loss <sup>2</sup>						
Number of returns	5,514,420	5,399,836	5,256,347	5,225,702	5,453,748	4.4
Amount	18,420,835	24,894,414	21,502,493	19,638,891	21,915,214	11.6
Total income, net gain less loss						
Number of returns	113,680,637	114,659,690	113,475,772	114,524,280	115,831,780	1.1
Amount	3,439,401,579	3,499,249,790	3,664,593,805	3,759,964,153	3,946,621,274	5.0
Primary taxpayer IRA adjustment						
Number of returns	4,761,622	4,211,741	4,036,901	3,998,976	3,902,183	-2.4
Amount	7,128,241	6,400,933	6,191,865	6,050,274	5,974,238	-1.3
Spouse IRA adjustment						
Number of returns	2,106,852	1,912,395	1,837,085	1,799,919	1,707,974	-5.1
Amount	2,729,979	2,629,244	2,504,195	2,477,126	2,414,533	-2.5
One-half of self-employment tax						
Number of returns	11,006,093	11,751,761	12,206,870	12,486,990	12,734,753	2.0
Amount	9,921,387	10,712,138	11,540,330	11,867,147	13,104,801	10.4
Self-employed health insurance						
Number of returns	2,754,040	3,047,949	2,825,883	2,944,725	1,483,167	-49.6
Amount	1,627,356	1,906,288	1,367,088	2,101,234	1,183,635	-43.7
Keogh retirement plan						
Number of returns	824,327	840,087	919,187	947,949	995,844	5.1
Amount	6,777,645	6,912,855	7,592,136	8,160,190	8,194,688	0.4
Forfeited interest penalty						
Number of returns	906,265	989,496	905,383	691,586	636,445	-8.0
Amount	194,925	196,726	153,086	105,227	137,032	30.2
Alimony paid adjustment						
Number of returns	650,896	673,072	680,281	628,100	639,000	1.7
Amount	4,932,087	5,302,480	5,513,598	5,305,227	5,513,611	3.9
Foreign housing deductions						
Number of returns	2,684	2,690	3,374	2,479	4,312	73.9
Amount	46,488	45,256	52,785	17,248	50,994	195.7
Other adjustments						
Number of returns	135,447	99,191	88,883	103,801	125,020	20.4
Amount	616,124	610,210	549,171	540,601	981,245	81.5
Total statutory adjustments						
Number of returns	16,648,032	16,990,443	17,170,925	17,179,519	17,859,335	4.0
Amount	33,974,231	34,716,128	35,464,254	36,624,273	39,103,321	6.8
Adjusted gross income or loss (AGI)						
Amount	3,405,427,348	3,464,533,661	3,629,129,550	3,723,339,880	3,907,517,953	4.9
Total itemized deductions						
Number of returns	32,174,938	32,489,919	32,540,614	32,821,464	33,017,754	0.6
Amount	458,485,055	467,697,873	481,945,631	490,403,708	493,654,068	0.7
Total standard deduction						
Number of returns	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount	331,456,520	351,076,010	366,533,607	382,134,445	397,106,389	3.9
Basic standard deduction						
Number of returns	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount	320,840,806	340,096,951	355,222,745	370,905,395	385,027,102	3.8
Additional standard deduction						
Number of returns	10,954,167	11,038,416	10,643,118	10,547,963	10,621,983	0.7
Amount	10,615,715	10,979,059	11,310,862	11,229,050	12,079,287	7.6
AGI less deductions						
Number of returns	102,922,034	103,213,145	102,105,105	102,468,642	104,288,562	1.8
Amount	2,679,179,450	2,717,651,867	2,853,414,748	2,925,681,033	3,092,849,174	5.7
Number of exemptions	227,548,246	231,296,627	230,547,002	232,920,023	232,716,395	-0.1
Exemption amount	465,985,366	491,084,150	523,042,222	540,540,132	562,559,033	4.1
Taxable income						
Number of returns	93,148,332	92,717,816	90,717,400	90,831,069	92,793,239	2.2
Amount	2,263,661,230	2,284,087,935	2,395,695,907	2,453,542,706	2,597,980,066	5.9
Tax from table, rate schedules, etc.						
Number of returns	93,078,537	92,622,506	90,623,988	90,737,061	92,689,014	2.2
Amount	452,155,839	453,843,011	481,900,611	508,359,262	540,938,022	6.4
Additional taxes						
Number of returns	152,343	150,801	121,579	73,274	100,985	37.8
Amount	971,740	659,653	730,262	534,701	633,313	18.4
Income tax before credits						
Number of returns	93,089,368	92,635,791	90,633,192	90,754,509	92,701,755	2.1
Amount	453,127,579	454,502,664	482,690,873	508,893,963	541,571,335	6.4
Child care credit						
Number of returns	6,143,580	5,896,435	5,980,219	6,080,070	6,011,648	-1.3
Amount	2,549,004	2,520,549	2,527,188	2,559,319	2,525,652	-1.3
Credit for elderly or disabled						
Number of returns	339,818	285,085	240,144	223,053	232,358	-0.3
Amount	61,898	57,083	51,120	49,019	46,601	-4.9
Foreign tax credit						
Number of returns	772,143	874,583	1,068,776	1,292,596	1,545,691	19.6
Amount	1,682,307	1,824,334	2,047,275	2,217,865	2,308,948	4.1

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit						
Number of returns	262,573	259,625	252,151	255,132	301,244	18.1
Amount	616,288	522,507	574,633	578,304	690,038	19.3
Minimum tax credit						
Number of returns	33,609	32,154	63,316	60,158	77,133	28.2
Amount	214,226	169,331	283,960	256,340	376,558	46.9
Total credits <sup>2</sup>						
Number of returns	7,547,409	7,360,137	7,627,557	7,928,776	8,120,873	2.4
Amount	5,214,375	5,204,348	5,690,280	5,858,492	6,141,484	4.8
Income tax less credits <sup>1</sup>						
Number of returns	92,523,796	92,088,147	90,075,274	90,175,136	92,092,322	2.1
Amount	447,913,204	449,297,085	476,940,593	503,035,471	535,429,841	6.4
Self-employment tax						
Number of returns	11,615,984	12,084,845	12,243,336	12,501,349	12,748,808	2.0
Amount	20,859,584	21,967,799	23,154,833	23,753,616	26,227,746	10.4
Alternative minimum tax						
Number of returns	132,103	243,672	287,183	334,615	368,964	10.3
Amount	830,313	1,213,426	1,357,063	2,052,790	2,212,094	7.8
Recapture taxes						
Number of returns	50,739	11,500	4,433	9,699	7,280	-24.9
Amount	66,023	26,956	27,583	30,014	34,596	15.3
Social security, Medicare tax on tip income not reported						
Number of returns	227,866	279,781	306,218	280,979	347,712	23.8
Amount	32,854	45,410	67,478	37,372	33,599	-10.1
Tax on qualified retirement plans						
Number of returns	2,442,179	3,029,160	3,045,980	2,673,956	2,832,705	5.9
Amount	1,195,718	1,442,380	1,524,638	1,392,898	1,501,808	7.8
Advanced earned income credit payments						
Number of returns	8,009	26,086	27,599	35,196	220,447	526.3
Amount	2,367	6,743	15,396	10,316	75,243	629.4
Total tax liability <sup>1,4</sup>						
Number of returns	95,103,483	94,848,722	93,088,694	93,330,455	95,432,579	2.3
Amount	470,909,018	474,008,060	503,095,005	530,328,396	565,560,681	6.6
Income tax withheld						
Number of returns	97,747,178	98,755,763	97,535,602	98,688,932	100,436,904	1.8
Amount	386,525,674	397,605,848	407,463,612	426,405,232	460,687,479	8.0
Estimated tax payments						
Number of returns	12,805,826	12,658,218	12,783,008	12,379,549	12,083,839	-2.4
Amount	91,607,397	92,576,548	113,747,377	116,326,360	115,983,568	-0.3
Earned income credit <sup>1</sup>						
Number of returns	12,554,681	13,664,555	14,096,575	15,117,389	19,019,407	25.8
Amount	7,511,502	11,104,993	13,027,917	15,536,762	21,100,678	35.8
Payment with an extension request						
Number of returns	1,304,663	1,113,929	1,152,117	1,167,281	1,249,234	7.0
Amount	16,704,169	14,563,609	9,947,890	11,830,005	19,752,634	67.0
Excess social security tax withheld						
Number of returns	931,283	807,036	932,687	897,355	930,953	3.7
Amount	905,327	770,807	846,175	925,295	935,083	1.1
Other payments						
Form 2439						
Number of returns	47,799	47,368	33,198	51,004	30,165	-40.9
Amount	33,975	56,313	109,013	63,897	44,384	-30.5
Form 4136						
Number of returns	682,348	642,657	638,306	584,651	575,317	-1.6
Amount	145,124	149,940	171,046	155,319	157,098	1.1
Total payments <sup>1,5</sup>						
Number of returns	106,138,534	106,827,617	106,046,359	107,125,726	109,152,732	1.9
Amount	503,463,897	516,828,059	545,313,031	579,499,432	618,682,380	6.8
Overpayment, total						
Number of returns	83,507,580	85,564,104	80,991,052	82,403,149	85,089,436	3.3
Amount	88,479,352	95,269,292	92,047,931	98,875,046	112,924,413	14.2
Overpayment refunded						
Number of returns	80,514,484	82,402,017	77,840,969	79,275,446	82,136,645	3.6
Amount	78,103,385	84,043,194	78,879,540	84,776,869	98,539,553	16.2
Refund credited to next year						
Number of returns	4,394,058	4,643,125	4,863,373	4,624,588	4,347,767	-6.0
Amount	10,375,966	11,226,098	13,168,391	14,098,178	14,384,861	2.0
Tax due at time of filing						
Number of returns	26,986,948	25,567,640	29,035,574	28,637,871	27,639,693	-3.5
Amount	56,561,150	53,046,236	50,411,381	50,330,900	60,507,961	20.2
Tax penalty						
Number of returns	3,792,027	3,798,637	4,555,184	4,972,115	4,707,696	-5.3
Amount	636,676	596,943	581,476	626,890	705,246	12.5

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change 1993 to 1994
	1990	1991	1992	1993	1994	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns.....</b>	<b>113,717,138</b>	<b>114,730,123</b>	<b>113,604,503</b>	<b>114,601,819</b>	<b>115,943,131</b>	<b>1.2</b>
Form 1040 returns	69,270,236	68,982,987	65,870,679	66,358,259	66,390,696	0.0
Electronically filed returns	3,125,950	2,900,257	3,412,727	3,858,800	3,562,384	-7.7
Form 1040A returns	25,917,288	26,605,992	28,768,327	27,850,427	26,051,305	-6.5
Electronically filed returns	4,231,641	6,496,237	7,266,419	7,707,100	5,639,602	-26.8
Form 1040EZ returns	18,529,614	19,131,143	18,965,496	20,393,132	20,507,577	0.6
Electronically filed returns	1,397,449	1,899,679	1,825,658	2,524,937	2,700,590	7.0
Form 1040PC returns	na	†	4,770,221	4,215,400	2,993,313	-29.0
Salaries & wages						
Number of returns	96,729,912	97,066,245	96,263,895	98,003,356	99,356,244	1.4
Amount	2,599,401,271	2,566,469,052	2,614,821,310	2,614,937,061	2,669,116,143	2.1
Taxable interest received						
Number of returns	70,369,662	70,161,547	67,280,674	65,233,312	65,340,012	0.2
Amount	227,083,888	200,970,696	151,298,490	118,571,905	111,260,384	-6.2
Tax-exempt interest						
Number of returns	3,918,925	4,128,715	4,453,458	4,691,129	5,061,511	7.9
Amount	40,228,405	41,373,455	42,617,401	42,006,358	42,589,801	1.4
Dividends in AGI						
Number of returns	22,904,441	23,228,826	23,715,100	24,690,616	25,235,082	2.2
Amount	80,188,536	74,169,384	72,624,157	72,087,370	72,672,167	0.8
State income tax refund						
Number of returns	16,668,283	16,675,610	16,769,415	17,272,312	17,771,636	2.9
Amount	10,155,294	9,943,143	9,497,130	10,160,805	10,452,989	2.9
Alimony received						
Number of returns	466,075	465,461	466,532	418,739	421,716	0.7
Amount	3,876,235	3,974,895	4,292,770	3,804,866	3,878,247	1.9
Business or profession net income, less loss						
Number of returns	14,637,591	15,029,325	15,320,466	15,633,049	15,944,127	2.0
Amount	141,430,193	136,145,887	143,524,841	140,781,808	146,504,011	4.1
Net capital gain in AGI less loss						
Number of returns	12,121,524	12,682,215	13,352,724	14,465,599	14,808,542	2.4
Amount	113,159,105	97,465,489	108,475,087	128,007,923	123,055,307	-3.9
Capital gain distributions reported on Form 1040						
Number of returns	2,166,358	2,326,788	3,137,878	3,942,860	4,014,164	1.8
Amount	1,072,088	1,167,735	1,710,874	2,346,418	2,419,430	3.1
Sales of property other than capital assets, net gain less loss						
Number of returns	1,691,377	1,605,159	1,684,241	1,705,943	1,774,653	4.0
Amount	1,471,208	-2,112,768	-2,473,538	-3,458,666	-2,811,932	18.7
Total IRA distributions						
Number of returns	4,389,748	4,899,292	5,565,393	5,130,514	5,502,525	7.3
Amount	35,402,867	40,769,066	51,852,448	44,048,650	48,776,504	10.7
Taxable IRA distributions in AGI						
Number of returns	3,545,474	3,996,947	4,444,823	4,382,772	4,777,297	9.0
Amount	17,554,377	19,795,687	24,485,784	24,485,208	29,194,094	19.2
Total pensions & annuities						
Number of returns	17,957,834	18,893,132	18,752,298	18,534,595	19,063,270	2.9
Amount	214,431,668	229,594,916	244,646,446	244,581,743	254,821,735	4.2
Taxable pensions & annuities in AGI						
Number of returns	17,014,091	17,907,232	17,676,445	17,441,114	17,893,606	2.6
Amount	159,294,448	169,387,431	173,804,006	175,419,561	181,166,653	3.3
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	14,341,128	13,872,760	13,593,119	13,778,329	13,995,757	1.6
Amount	74,970,367	69,186,812	94,378,285	100,228,082	119,806,763	19.5
Farm net income less loss						
Number of returns	2,321,153	2,290,908	2,288,218	2,272,407	2,242,324	-1.3
Amount	-433,762	-2,738,011	-2,363,473	-3,315,052	-6,506,262	-96.3
Unemployment compensation in AGI						
Number of returns	8,014,136	9,931,421	10,309,533	9,655,286	8,530,794	-11.6
Amount	15,453,147	22,370,167	29,257,380	24,942,322	17,868,056	-28.3
Social security benefits (received)						
Number of returns	10,812,582	11,047,907	10,783,342	10,412,635	10,040,115	-3.6
Amount	100,038,603	103,928,020	103,717,805	101,590,811	99,058,302	-2.5
Taxable social security benefits in AGI						
Number of returns	5,082,575	5,333,413	5,535,811	5,688,191	5,891,912	3.6
Amount	19,686,539	20,498,380	21,565,144	22,287,222	34,073,450	52.9
Foreign earned income exclusion <sup>3</sup>						
Number of returns	204,053	222,057	252,629	243,928	257,240	5.5
Amount	7,788,924	9,222,351	10,407,074	9,635,672	9,785,664	1.6

Footnotes at end of table



**Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss <sup>3</sup>						
Number of returns	322,604	328,480	351,037	367,330	431,277	17.4
Amount	35,573,263	38,417,246	39,252,298	39,802,822	41,486,113	4.2
Other income, net gain less loss <sup>4</sup>						
Number of returns	5,514,420	5,399,836	5,256,347	5,225,702	5,453,748	4.4
Amount	18,420,835	23,890,992	20,039,602	17,757,587	19,325,586	8.8
Total income, net gain less loss						
Number of returns	113,680,637	114,659,690	113,475,772	114,524,280	115,831,790	1.1
Amount	3,439,401,579	3,358,205,173	3,415,278,476	3,399,605,925	3,480,265,674	2.4
Primary taxpayer IRA adjustment						
Number of returns	4,761,622	4,211,741	4,036,901	3,998,976	3,902,183	-2.4
Amount	7,128,241	6,142,930	5,770,610	5,470,410	5,268,287	-3.7
Spouse IRA adjustment						
Number of returns	2,106,852	1,912,395	1,837,085	1,799,919	1,707,974	-5.1
Amount	2,729,979	2,523,267	2,333,626	2,239,716	2,129,218	-4.9
One-half of self-employment tax						
Number of returns	11,006,093	11,751,761	12,208,670	12,486,990	12,734,753	2.0
Amount	9,921,387	10,280,363	10,755,200	10,729,789	11,556,262	7.7
Self-employed health insurance						
Number of returns	2,754,040	3,047,949	2,825,883	2,944,725	1,483,167	-49.6
Amount	1,627,356	1,829,451	1,274,080	1,899,850	1,043,770	-45.1
Keogh retirement plan						
Number of returns	824,327	840,087	918,187	947,949	995,844	5.1
Amount	6,777,645	6,634,218	7,075,616	7,378,110	7,226,356	-2.1
Forfeited interest penalty						
Number of returns	906,265	989,496	905,383	691,586	636,445	-8.0
Amount	194,925	188,797	142,671	95,142	120,840	27.0
Alimony paid adjustment						
Number of returns	650,896	673,072	680,281	626,100	639,000	1.7
Amount	4,932,067	5,088,752	5,138,488	4,796,769	4,862,091	1.4
Foreign housing deductions						
Number of returns	2,684	2,690	3,374	2,479	4,312	73.9
Amount	51,368	50,007	58,326	15,595	44,968	188.4
Other adjustments						
Number of returns	135,447	99,191	88,883	103,801	125,020	20.4
Amount	680,800	674,265	606,819	488,789	865,295	77.0
Total statutory adjustments						
Number of returns	16,646,032	16,990,443	17,170,925	17,179,519	17,859,335	4.0
Amount	33,974,231	33,316,821	33,051,495	33,114,171	34,462,646	4.1
Adjusted gross income or loss (AGI)						
Amount	3,405,427,348	3,324,888,350	3,362,226,980	3,366,491,754	3,445,783,027	2.4
Total itemized deductions						
Number of returns	32,174,938	32,469,919	32,540,614	32,821,464	33,017,754	0.6
Amount	458,465,055	446,846,327	449,157,158	443,402,991	435,321,048	-1.8
Total standard deduction						
Number of returns	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount	331,456,520	336,925,154	341,597,024	345,510,348	350,182,001	1.4
Basic standard deduction						
Number of returns	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount	320,840,806	326,388,629	331,055,680	335,357,500	339,530,072	1.2
Additional standard deduction						
Number of returns	10,954,167	11,038,416	10,643,118	10,547,983	10,621,983	0.7
Amount	10,615,715	10,536,525	10,541,344	10,152,848	10,651,929	4.9
AGI less deductions						
Number of returns	102,922,034	103,213,145	102,105,105	102,468,642	104,288,562	1.8
Amount	2,679,179,450	2,608,111,197	2,659,288,811	2,645,281,223	2,727,380,224	3.1
Number of exemptions	227,548,246	231,296,627	230,547,002	232,920,023	232,716,395	-0.1
Exemption amount	465,985,366	471,289,971	487,457,802	488,734,297	496,083,803	1.5
Taxable income						
Number of returns	93,148,332	92,717,816	90,717,400	90,831,069	92,793,239	2.2
Amount	2,263,661,230	2,192,022,970	2,232,708,208	2,216,393,043	2,290,987,713	3.3
Tax from table, rate schedules, etc						
Number of returns	93,078,537	92,622,506	90,623,988	90,737,061	92,689,014	2.2
Amount	452,155,839	435,549,915	449,115,201	459,637,669	477,017,656	3.8
Additional taxes						
Number of returns	152,343	150,801	121,579	73,274	100,965	37.8
Amount	971,740	633,064	680,580	483,455	558,477	15.5
Income tax before credits						
Number of returns	93,089,368	92,635,791	90,633,192	90,754,509	92,701,755	2.1
Amount	453,127,579	436,182,979	449,795,781	460,121,124	477,576,133	3.8
Child care credit						
Number of returns	6,143,590	5,896,435	5,980,219	6,090,070	6,011,648	-1.3
Amount	2,549,004	2,418,953	2,355,254	2,314,032	2,227,206	-3.8
Credit for elderly or disabled						
Number of returns	339,818	285,085	240,144	223,053	222,358	-0.3
Amount	61,698	54,782	47,642	44,321	41,094	-7.3
Foreign tax credit						
Number of returns	772,143	874,583	1,068,776	1,292,596	1,545,691	19.6
Amount	1,682,307	1,750,800	1,907,992	2,005,303	2,036,109	1.5

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>General business credit</b>						
Number of returns	262,573	259,625	252,151	255,132	301,244	18.1
Amount	616,288	501,446	535,539	522,879	608,499	16.4
<b>Minimum tax credit</b>						
Number of returns	33,609	32,154	63,316	60,158	77,133	28.2
Amount	214,226	162,506	264,641	231,772	332,062	43.3
<b>Total credits<sup>3</sup></b>						
Number of returns	7,547,409	7,360,137	7,627,557	7,928,776	8,120,873	2.4
Amount	5,214,375	4,994,576	5,303,150	5,297,009	5,415,780	2.2
<b>Income tax less credits<sup>4</sup></b>						
Number of returns	92,523,796	92,088,147	90,075,274	90,175,136	92,092,322	2.1
Amount	447,913,204	431,187,222	444,492,631	454,824,115	472,160,354	3.8
<b>Self-employment tax</b>						
Number of returns	11,615,984	12,084,845	12,243,336	12,501,349	12,748,808	2.0
Amount	20,859,584	21,082,341	21,579,527	21,477,049	23,128,524	7.7
<b>Alternative minimum tax</b>						
Number of returns	132,103	243,672	287,183	334,615	368,964	10.3
Amount	830,313	1,164,516	1,264,737	1,856,049	1,950,700	5.1
<b>Recapture taxes</b>						
Number of returns	50,739	11,500	4,433	9,699	7,280	-24.9
Amount	66,023	25,869	25,706	27,137	30,508	12.4
<b>Social security, Medicare tax on tip income not reported</b>						
Number of returns	227,866	279,781	306,218	280,979	347,712	23.8
Amount	32,854	43,580	62,887	33,790	29,629	-12.3
<b>Tax on qualified retirement plans</b>						
Number of returns	2,442,179	3,029,160	3,045,980	2,673,956	2,832,705	5.9
Amount	1,195,718	1,384,242	1,420,911	1,259,401	1,324,346	5.2
<b>Advanced earned income credit payments</b>						
Number of returns	8,009	26,086	27,599	35,196	220,447	526.3
Amount	2,367	6,471	14,349	9,327	66,352	611.4
<b>Total tax liability<sup>1,4</sup></b>						
Number of returns	95,103,483	94,848,722	93,088,694	93,330,455	95,432,579	2.3
Amount	470,909,018	454,902,169	468,867,665	479,501,262	498,730,759	4.0
<b>Income tax withheld</b>						
Number of returns	97,747,178	98,755,763	97,535,602	98,688,932	100,436,904	1.8
Amount	386,525,674	381,579,509	379,742,416	385,538,184	406,249,981	5.4
<b>Estimated tax payments</b>						
Number of returns	12,805,826	12,658,218	12,783,008	12,379,549	12,083,839	-2.4
Amount	91,607,397	88,845,056	106,008,739	105,177,541	102,278,279	-2.8
<b>Earned income credit<sup>5</sup></b>						
Number of returns	12,554,681	13,684,555	14,096,575	15,117,389	19,019,407	25.8
Amount	7,511,502	10,657,383	12,141,582	14,047,705	18,607,300	32.5
<b>Payment with an extension request</b>						
Number of returns	1,304,863	1,113,929	1,152,117	1,167,281	1,249,234	7.0
Amount	16,704,169	13,976,592	9,271,100	10,696,207	17,418,549	62.8
<b>Excess social security tax withheld</b>						
Number of returns	931,283	807,036	932,687	897,355	930,953	3.7
Amount	905,327	739,738	788,607	836,614	824,588	-1.4
<b>Other payments</b>						
Form 2439						
Number of returns	47,799	47,368	33,198	51,004	30,165	-40.9
Amount	33,975	54,043	101,596	57,773	39,139	-32.3
Form 4136						
Number of returns	682,348	642,657	638,306	584,651	575,317	-1.6
Amount	145,124	143,896	159,409	140,433	138,534	-1.4
<b>Total payments<sup>1,5</sup></b>						
Number of returns	106,138,534	106,827,617	106,046,359	107,125,726	109,152,732	1.9
Amount	503,463,897	495,996,218	508,213,449	523,959,703	545,575,291	4.1
<b>Overpayment, total</b>						
Number of returns	83,507,580	85,564,104	80,991,052	82,403,149	85,080,436	3.3
Amount	88,479,352	91,429,263	85,785,583	89,398,776	99,580,611	11.4
<b>Overpayment refunded</b>						
Number of returns	80,514,484	82,402,017	77,840,969	79,275,446	82,136,645	3.6
Amount	78,103,385	80,655,656	73,513,085	76,651,780	86,895,549	13.4
<b>Refund credited to next year</b>						
Number of returns	4,394,058	4,643,125	4,863,373	4,624,588	4,347,767	-6.0
Amount	10,375,966	10,773,607	12,272,499	12,746,996	12,685,063	-0.5
<b>Tax due at time of filing</b>						
Number of returns	26,986,948	25,567,640	29,035,574	28,637,871	27,639,693	-3.5
Amount	56,561,150	50,908,096	46,981,716	45,507,143	53,357,990	17.3
<b>Tax penalty</b>						
Number of returns	3,792,027	3,798,637	4,555,184	4,972,115	4,707,696	-5.3
Amount	636,676	572,882	541,916	566,808	621,910	9.7

<sup>1</sup> All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

<sup>2</sup> Line 22 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

<sup>3</sup> Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

<sup>4</sup> Total tax liability includes the values for "other taxes" not tabulated here.

<sup>5</sup> Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.

<sup>6</sup> Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59, based on 1990=100.

1994 CPI-U = 148.2, 1993 CPI-U = 144.5, 1992 CPI-U = 140.3, 1991 CPI-U = 136.2

† Not tabulated. na Not applicable



**Figure 1--General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$6,250 \$7,200
	Head of household	under 65 65 or older	\$8,050 \$9,000
Married with a child and living apart from spouse during the last six months of 1994	Head of household	under 65 65 or older	\$8,050 \$9,000
Married and living with spouse at the end of 1994 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	\$11,250
		65 or older (one spouse)	\$12,000
		65 or older (both spouses)	\$12,750
	Married, separate return	any age	\$2,450
Married, not living with spouse at the end of 1994 (or on the date spouse died)	Married, joint or separate return	any age	\$2,450
Widowed in 1992 or 1993 and not remarried in 1994	Single	under 65 65 or older	\$6,250 \$7,200
	Head of household	under 65 65 or older	\$8,050 \$9,000
	Qualifying widow(er) with dependent child	under 65	\$8,800
		65 or older	\$9,550

## Requirements for Filing

The filing requirements for Tax Year 1994 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax

Year 1994 if he or she:

1. was liable for any of the following taxes:
  - social security or Medicare tax on unreported tip income;
  - uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
  - alternative minimum tax;
  - tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
  - tax from the recapture of investment credit or low-income housing credit;
  - recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

## Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

**Caution:** If an individual's gross income was \$2,450 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

### 1. Single dependents under 65 must file a return if-

Unearned  
income was:  
\$1 or more  
\$0

and

The total of that income plus  
earned income was:  
more than \$600  
more than \$3,800

### 2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,750 (\$5,700 if 65 or older and blind), or
- Unearned income was more than \$1,550 (\$2,500 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,800) or \$600, whichever is larger, plus \$950 (\$1,900 if 65 or older and blind).

### 3. Married dependents under 65 must file a return if-

- Earned income was more than \$3,175, or
- Unearned income was more than \$0 and gross income was more than \$600, or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

### 4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$3,925 (\$4,675 if 65 or older and blind), or
- Unearned was more than \$1,350 (\$2,100 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,175) or \$600, whichever is larger, plus \$750 (\$1,500 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

2. received any advance earned income credit (AEIC) payments.

3. had net earnings from self-employment of at least \$400; or

4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an

individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

## Changes in Law

Major changes in effect for Tax Year 1994 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

## Charitable Contributions

A deduction for a contribution of \$250 or more could be claimed only if the taxpayer had a written acknowledgement of the contribution from the qualified organization.

## Earned Income Credit

For the first time, individuals and couples who worked; did not have a qualifying child; had less than \$9,000 in both "earned income" and adjusted gross income; and were age 25 through 64 were eligible for the earned income credit for 1994. The maximum credit for taxpayers without qualifying children was \$306.

The income eligibility level and amount of credit for 1994 was adjusted for inflation. If a taxpayer's "earned income" and adjusted gross income for 1994 were both less than \$23,755 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,038. If the taxpayer had two or more qualifying children living with them and earned less than \$25,296, the credit could be as much as \$2,528.

Also for 1994, the health insurance credit (worth a maximum of \$465) and the extra credit for a child born during the year (worth a maximum of \$388) were eliminated.

## Employee Business Expenses

There were several changes, starting in 1994, that affect employee business expenses. An employee could only deduct 50% (previously 80%) of the cost of business meal and entertainment expenses. Employees were no longer allowed a deduction for dues (including initiation fees) for membership in any club. The standard mileage rate for operating an employee's car in 1994 was 29 cents.

## Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,450 deduction for each exemption to which he or she was entitled for 1994, an increase over the \$2,350 allowed for 1993. The AGI thresh-

old for the limitation of exemption amounts was also indexed for inflation, increasing from \$108,450 to \$111,800 for single filers; \$162,700 to \$167,700 for married persons filing jointly and surviving spouses; \$135,600 to \$139,750 for heads of household; and \$81,350 to \$83,850 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$234,300 for single filers; \$290,200 for married persons filing jointly and surviving spouses; \$262,250 for heads of household; and \$145,100 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

## Itemized Deductions

If a taxpayer's AGI was greater than \$111,800 (\$55,900 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$108,450 (\$54,225) for 1993, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

## Moving Expenses

For 1994, taxpayers were permitted to deduct current-year qualified moving expenses as a statutory adjustment to their total income in computing AGI. Moving expenses incurred prior to 1994 could only be claimed as an itemized deduction. By removing the current-year moving expenses from itemized deductions and treating them as an adjustment to income, taxpayers who used the standard deduction were able to deduct moving expenses. In addition, in order to deduct moving expenses, a taxpayer's new job must have been at least 50 miles (previously 35) further from his or her former home than the previous job. Also, the following no longer qualified as moving expenses: meals while moving from

the old residence to the new residence; travel expenses, meals, and lodging for house-hunting trips; meals and lodging while occupying temporary quarters in the area of the taxpayer's new job; and qualified residence sale, purchase, and lease expenses.

## Rental Activities

Rental activities in which a taxpayer materially participated were no longer passive activities, and losses from these activities were not limited by passive activity rules. Prior to 1994, all rental activities were passive activities.

## Self-Employed Health Insurance Deduction

The self-employed health insurance deduction expired on December 31, 1993. A bill was signed on April 11, 1995 restoring the provision retroactively to January 1, 1994. Taxpayers who had already filed their 1994 returns had to file an amended return if they wished to take advantage of the deduction. Amended returns, however, are not reflected in these statistics.

## Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1994, to \$60,600 for self-employment tax, and the ceiling for Medicare tax was eliminated. The limits were \$57,600 and \$135,000, respectively, for 1993. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

## Social Security Benefits

Beginning with 1994, certain taxpayers who received social security or equivalent "tier 1 railroad retirement benefits" had to include up to 85 percent of benefits received in their taxable income. By using a worksheet, taxpayers who had income in addition to any benefits received, calculated their "modified income" and compared it to both a base amount and an adjusted base amount. If the "modified income" was between \$32,000 and \$44,000 for married taxpayers filing jointly, or \$25,000 and \$34,000 for all other taxpayers (except married tax-

payers filing separately who lived with their spouse anytime during the year and had a base amount of zero), 50 percent of the income over the base, but not more than 50 percent of the benefits received, was taxable. However, if the "modified income" exceeded the adjusted base amount of \$44,000 for married taxpayers filing jointly, or \$34,000 for all other taxpayers (except married taxpayers filing separately who lived with their spouse anytime during the year and had an adjusted base amount of zero), \$4,500 (\$6,000, if married filing jointly) plus 85 percent of the income above the \$34,000 or \$44,000 threshold would be taxable, with the taxable amount limited to 85 percent of social security benefits. If the "modified income" amount was less than the base amount, none of the benefits received were taxable. Prior to 1994, a maximum of 50 percent of social security or tier 1 railroad retirement benefits was included in adjusted gross income.

## Standard Deduction

The standard deduction increased for 1994 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,700 to \$3,800; for married persons filing jointly or surviving spouses, from \$6,200 to \$6,350; for married persons filing separately, from \$3,100 to \$3,175; and for heads of household, from \$5,450 to \$5,600. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950 depending on marital status.

## The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for



### Figure 3.-Calculation of the 1979 Income Concept for 1994

#### 1979 Total Income Concept=

Salaries and wages<sup>1</sup>

plus (+):

- interest<sup>1</sup>
- dividends<sup>1</sup>
- taxable refunds<sup>1</sup>
- alimony received<sup>1</sup>
- sale of capital assets, net gain less loss<sup>1</sup>
- other gains or losses (Form 4797)<sup>1</sup>
- net business income or loss<sup>1</sup>
- net farm income or loss<sup>1</sup>
- rent net income or loss<sup>1</sup>
- net royalty income or loss<sup>1</sup>
- net partnership income or loss<sup>1</sup>
- net subchapter S corporation income or loss<sup>1</sup>
- net farm rental income or loss<sup>1</sup>
- net estate and trust income or loss<sup>1</sup>
- unemployment compensation<sup>1</sup>
- depreciation in excess of straight-line depreciation<sup>2</sup>
- total pension income<sup>2</sup>
- other net income less loss<sup>1</sup>
- net operating loss<sup>1</sup>

minus (-):

- disallowed passive losses<sup>2</sup>
- moving expenses<sup>2</sup>
- alimony<sup>1</sup>
- unreimbursed business expense<sup>3</sup>

<sup>1</sup> Included in AGI for Tax Year 1994.

<sup>2</sup> Not fully included in AGI for Tax Year 1994.

<sup>3</sup> Not included in AGI for Tax Year 1994.

tion known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. For 1994, current-year moving expenses were once more made an adjustment to income. The amounts reported for prior year moving expenses and employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim either of these two expenses because they were not allowed as "adjustments" after 1986, until 1994 when moving expenses were once again allowed as an adjustment. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income defini-

## Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for 1992, 1993, and 1994 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1994 using AGI and the 1979 Income Concept, classified by size of 1994 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1994, 1979 Concept

income, was 1.8 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$105 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 4.8 percent for 1994; income for the group \$200,000 and above increased 8.7 percent, after increasing 0.5 percent for 1993. Total income tax for all returns increased 6.4 percent; and total income tax reported for the \$200,000 and above income group increased 8.9 percent for 1994, following an increase of 11.1 percent for 1993.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1994 are shown in Figure 4.

For the population as a whole, average tax rates for 1994 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1994: returns with income between \$300,000 and \$400,000 increased 1.1 percentage points; returns with income between \$400,000 and \$500,000 increased 1.4 percentage points; returns with income between \$500,000 and \$1,000,000 increased 2.4 percentage points; and returns with income exceeding \$1,000,000 increased 8.7 percentage points. Although the average tax rate for 1994 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1994 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

**Table B—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994**

(All figures are estimates based on samples—money amounts are in millions of dollars)

Size of income	Income				Salaries and wages			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>115,943,131</b>	<b>3,907,518</b>	<b>115,943,131</b>	<b>3,976,508</b>	<b>99,356,244</b>	<b>3,026,778</b>	<b>99,356,244</b>	<b>3,026,778</b>
Under \$10,000.....	29,820,368	91,070	29,417,693	86,212	23,357,419	118,450	23,175,611	114,418
\$10,000 under \$20,000.....	24,875,799	368,640	24,826,152	366,584	20,289,498	277,554	20,237,678	278,247
\$20,000 under \$30,000.....	17,794,367	438,970	18,104,122	447,399	15,744,773	362,835	15,669,321	364,785
\$30,000 under \$40,000.....	12,013,761	418,107	12,313,445	428,247	11,006,310	352,007	11,067,943	353,999
\$40,000 under \$50,000.....	9,024,089	403,802	9,029,028	403,516	8,300,647	340,139	8,375,171	344,933
\$50,000 under \$60,000.....	6,748,230	369,057	6,499,839	354,811	6,295,088	313,297	6,093,532	305,816
\$60,000 under \$70,000.....	4,663,078	301,349	4,573,434	295,209	4,333,393	252,641	4,271,023	250,587
\$70,000 under \$80,000.....	3,137,389	234,333	2,995,603	223,408	2,933,151	194,981	2,815,105	187,679
\$80,000 under \$90,000.....	1,952,120	165,305	1,952,002	165,253	1,793,033	134,929	1,835,286	136,384
\$90,000 under \$100,000.....	1,409,701	133,646	1,396,665	132,389	1,312,836	107,795	1,297,830	104,843
\$100,000 under \$125,000.....	1,766,564	195,452	1,809,930	200,213	1,602,637	146,309	1,650,389	148,079
\$125,000 under \$150,000.....	842,388	114,745	906,924	123,657	750,988	82,863	801,113	84,468
\$150,000 under \$175,000.....	481,940	77,862	503,328	81,371	421,890	51,348	441,431	50,910
\$175,000 under \$200,000.....	313,839	58,459	357,858	66,818	275,010	38,725	313,220	40,357
\$200,000 under \$300,000.....	576,881	138,197	641,303	154,047	488,764	84,572	544,985	87,330
\$300,000 under \$400,000.....	209,221	71,711	242,105	83,351	176,374	40,683	204,788	42,431
\$400,000 under \$500,000.....	104,179	46,285	120,865	54,005	89,176	26,106	102,995	26,736
\$500,000 under \$1,000,000.....	149,283	100,695	177,817	119,994	125,212	49,248	148,296	51,565
\$1,000,000 or more.....	69,935	181,633	74,916	190,025	60,043	55,298	63,826	53,232

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total.....</b>	<b>65,340,011</b>	<b>126,169</b>	<b>65,340,011</b>	<b>126,169</b>	<b>25,235,082</b>	<b>82,410</b>	<b>25,235,082</b>	<b>82,410</b>
Under \$10,000.....	10,838,284	12,689	10,571,858	12,557	3,550,049	4,959	3,450,549	5,028
\$10,000 under \$20,000.....	10,649,136	17,186	10,453,079	16,921	3,382,769	6,788	3,240,804	6,521
\$20,000 under \$30,000.....	9,325,094	12,095	9,619,856	13,435	2,954,385	5,846	3,153,774	6,975
\$30,000 under \$40,000.....	7,756,987	9,211	8,030,629	10,992	2,613,475	5,078	2,766,284	6,232
\$40,000 under \$50,000.....	6,851,001	9,061	6,882,440	8,774	2,502,816	5,099	2,445,182	4,536
\$50,000 under \$60,000.....	5,524,107	6,881	5,291,588	6,335	2,166,208	3,983	2,090,933	4,070
\$60,000 under \$70,000.....	4,018,088	6,085	3,954,768	5,983	1,774,596	3,941	1,727,777	3,833
\$70,000 under \$80,000.....	2,676,812	5,118	2,741,417	4,518	1,394,339	3,826	1,284,831	3,685
\$80,000 under \$90,000.....	1,801,523	3,732	1,795,077	3,084	962,844	2,833	955,777	1,984
\$90,000 under \$100,000.....	1,326,745	3,251	1,315,697	3,297	824,363	2,898	796,506	2,936
\$100,000 under \$125,000.....	1,700,846	5,330	1,742,705	4,973	1,069,478	4,779	1,102,395	4,501
\$125,000 under \$150,000.....	806,508	3,303	865,305	3,359	556,803	3,114	586,099	3,149
\$150,000 under \$175,000.....	470,772	2,633	494,480	2,290	343,325	2,557	349,516	2,224
\$175,000 under \$200,000.....	303,156	1,669	343,362	1,842	229,349	1,610	260,081	1,517
\$200,000 under \$300,000.....	566,127	5,089	629,402	5,052	450,274	4,739	495,760	4,841
\$300,000 under \$400,000.....	206,075	3,245	238,680	3,289	176,535	3,107	204,968	3,036
\$400,000 under \$500,000.....	103,058	2,151	119,476	2,016	88,705	2,004	99,145	2,024
\$500,000 under \$1,000,000.....	148,068	5,271	175,595	5,268	130,709	4,724	153,867	4,785
\$1,000,000 or more.....	69,627	12,167	74,599	12,205	64,258	10,526	68,834	10,533

Size of income	Business or profession net income less loss				Sales of capital assets			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total.....</b>	<b>15,944,127</b>	<b>166,204</b>	<b>15,944,127</b>	<b>166,204</b>	<b>18,822,706</b>	<b>142,288</b>	<b>18,822,706</b>	<b>142,288</b>
Under \$10,000.....	3,089,271	4,536	2,944,167	3,226	2,575,215	6,210	2,521,142	6,426
\$10,000 under \$20,000.....	2,720,969	16,121	2,674,930	14,885	2,375,741	2,842	2,280,073	2,707
\$20,000 under \$30,000.....	2,224,607	14,259	2,224,692	12,739	2,138,787	3,264	2,239,531	3,462
\$30,000 under \$40,000.....	1,835,581	13,091	1,916,406	13,694	1,893,677	3,206	2,011,690	4,129
\$40,000 under \$50,000.....	1,490,374	11,731	1,518,940	10,849	1,729,690	3,806	1,744,745	3,862
\$50,000 under \$60,000.....	1,207,328	11,751	1,145,479	10,550	1,598,074	3,813	1,498,949	3,715
\$60,000 under \$70,000.....	810,633	9,812	841,001	9,831	1,308,946	3,955	1,298,190	3,881
\$70,000 under \$80,000.....	653,412	7,884	617,498	8,293	1,046,853	4,168	943,852	3,833
\$80,000 under \$90,000.....	429,989	7,549	433,070	6,756	757,436	2,978	726,641	3,162
\$90,000 under \$100,000.....	290,137	5,721	303,168	6,163	590,759	3,402	607,356	3,033
\$100,000 under \$125,000.....	147,295	13,113	434,414	12,765	897,496	5,681	912,261	5,453
\$125,000 under \$150,000.....	225,146	8,256	257,411	9,648	492,472	5,062	518,794	5,035
\$150,000 under \$175,000.....	136,715	7,015	147,076	6,592	313,250	4,549	307,819	4,159
\$175,000 under \$200,000.....	90,140	5,405	114,869	6,174	217,146	3,730	242,311	3,740
\$200,000 under \$300,000.....	174,965	11,955	202,237	14,169	433,070	10,394	459,256	10,111
\$300,000 under \$400,000.....	60,673	5,757	69,211	6,564	169,486	6,051	187,972	5,900
\$400,000 under \$500,000.....	28,311	3,020	32,616	3,343	87,737	4,051	97,320	4,448
\$500,000 under \$1,000,000.....	39,723	5,184	46,381	5,697	131,672	13,846	155,039	14,160
\$1,000,000 or more.....	18,959	4,043	20,561	4,265	65,203	50,751	69,764	50,973

Footnotes at end of table



**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994--Continued**

[All figures are estimates based on samples--money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns, total.....</b>	<b>10,126,126</b>	<b>15,967</b>	<b>10,126,126</b>	<b>15,967</b>	<b>5,589,562</b>	<b>114,386</b>	<b>5,589,562</b>	<b>114,386</b>
Under \$10,000.....	1,241,639	1,202	1,192,217	-1,268	543,140	-14,900	536,330	-15,037
\$10,000 under \$20,000.....	1,493,639	1,217	1,458,148	1,186	541,396	591	525,896	370
\$20,000 under \$30,000.....	1,239,282	554	1,290,239	763	497,954	1,041	490,653	1,227
\$30,000 under \$40,000.....	1,086,606	12	1,106,062	503	510,877	2,130	500,330	1,642
\$40,000 under \$50,000.....	1,015,779	160	1,074,139	510	464,323	1,792	490,406	1,551
\$50,000 under \$60,000.....	863,475	146	817,775	-80	432,175	1,582	422,907	1,836
\$60,000 under \$70,000.....	725,181	496	681,168	303	345,394	2,442	335,626	2,426
\$70,000 under \$80,000.....	539,448	-84	515,095	-218	291,747	1,886	281,248	1,624
\$80,000 under \$90,000.....	386,263	268	374,112	162	257,028	2,901	242,764	2,485
\$90,000 under \$100,000.....	281,681	114	298,241	264	167,758	1,832	185,758	2,097
\$100,000 under \$125,000.....	445,774	1,129	440,187	849	388,190	6,220	391,247	6,146
\$125,000 under \$150,000.....	239,041	1,314	253,965	1,471	225,900	5,183	214,848	4,141
\$150,000 under \$175,000.....	113,177	999	123,618	775	157,512	5,063	161,977	5,687
\$175,000 under \$200,000.....	84,706	882	95,689	911	119,844	4,099	133,950	4,325
\$200,000 under \$300,000.....	163,789	2,288	175,684	2,113	286,883	14,770	290,887	14,085
\$300,000 under \$400,000.....	73,597	1,584	81,958	1,648	124,633	9,369	131,184	9,796
\$400,000 under \$500,000.....	37,835	986	42,636	1,000	68,448	6,444	75,262	6,944
\$500,000 under \$1,000,000.....	61,098	1,068	68,563	2,027	109,099	17,573	117,172	18,342
\$1,000,000 or more.....	34,115	3,034	35,629	3,049	57,661	44,373	61,117	44,699
Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total.....</b>	<b>1,284,836</b>	<b>11,218</b>	<b>1,284,836</b>	<b>11,218</b>	<b>507,709</b>	<b>5,493</b>	<b>507,709</b>	<b>5,493</b>
Under \$10,000.....	104,774	3,458	121,313	4,677	66,158	8	67,978	15
\$10,000 under \$20,000.....	103,509	220	103,707	224	64,104	179	60,875	171
\$20,000 under \$30,000.....	87,674	373	92,522	202	46,859	214	53,182	263
\$30,000 under \$40,000.....	99,616	239	99,221	214	34,456	222	42,350	177
\$40,000 under \$50,000.....	65,881	177	65,378	277	55,059	144	47,158	259
\$50,000 under \$60,000.....	71,757	187	67,122	166	45,136	314	46,186	198
\$60,000 under \$70,000.....	51,360	107	51,940	169	31,708	48	28,421	111
\$70,000 under \$80,000.....	68,361	199	73,570	220	13,472	61	16,523	37
\$80,000 under \$90,000.....	61,457	186	43,033	139	20,580	179	14,127	194
\$90,000 under \$100,000.....	45,524	165	58,398	168	14,070	118	12,546	105
\$100,000 under \$125,000.....	90,670	564	85,229	402	27,003	324	28,111	264
\$125,000 under \$150,000.....	71,810	535	70,571	432	19,516	162	17,654	186
\$150,000 under \$175,000.....	76,428	541	65,558	393	11,794	207	11,697	202
\$175,000 under \$200,000.....	59,662	442	60,224	463	5,910	99	9,279	134
\$200,000 under \$300,000.....	111,544	1,068	108,127	968	21,637	596	21,078	576
\$300,000 under \$400,000.....	42,385	693	44,399	505	10,166	304	9,567	276
\$400,000 under \$500,000.....	24,326	430	23,874	269	4,286	180	4,627	196
\$500,000 under \$1,000,000.....	32,408	686	34,532	571	9,523	529	9,919	531
\$1,000,000 or more.....	15,689	929	16,117	740	6,270	1,602	6,430	1,598
Size of income	Pensions and annuities in AGI <sup>a</sup>		Pensions and annuities <sup>a</sup>		Total statutory adjustments			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total.....</b>	<b>20,166,973</b>	<b>238,529</b>	<b>21,693,421</b>	<b>344,280</b>	<b>17,859,335</b>	<b>39,103</b>	<b>11,164,035</b>	<b>37,189</b>
Under \$10,000.....	2,968,505	13,450	2,875,759	13,275	2,820,617	1,779	200,675	1,092
\$10,000 under \$20,000.....	5,045,434	42,770	4,992,211	43,074	3,050,345	3,371	683,044	3,032
\$20,000 under \$30,000.....	3,247,156	35,933	3,608,254	42,275	2,729,510	4,052	1,198,388	3,916
\$30,000 under \$40,000.....	2,217,708	27,913	2,592,375	35,996	2,277,408	4,042	1,508,736	4,245
\$40,000 under \$50,000.....	1,811,590	24,882	1,905,478	28,524	1,707,554	2,884	1,658,689	4,379
\$50,000 under \$60,000.....	1,395,419	20,729	1,422,195	22,360	1,222,653	2,811	1,546,455	3,804
\$60,000 under \$70,000.....	984,719	16,461	1,055,063	19,045	848,688	2,111	1,267,001	3,379
\$70,000 under \$80,000.....	699,380	12,344	713,725	14,112	667,138	1,764	872,218	2,382
\$80,000 under \$90,000.....	416,784	7,676	535,374	11,590	475,179	1,594	619,293	1,886
\$90,000 under \$100,000.....	326,253	6,891	384,783	9,605	357,948	1,334	380,068	1,398
\$100,000 under \$125,000.....	463,885	10,473	591,296	17,244	512,481	2,652	517,246	1,995
\$125,000 under \$150,000.....	183,913	4,849	294,166	12,233	295,640	1,738	241,139	1,355
\$150,000 under \$175,000.....	113,425	3,557	169,208	8,777	201,220	1,482	131,288	786
\$175,000 under \$200,000.....	68,610	2,125	125,863	7,807	136,135	1,080	84,335	506
\$200,000 under \$300,000.....	124,643	3,952	218,737	15,914	281,931	2,898	147,797	1,192
\$300,000 under \$400,000.....	40,451	1,459	83,209	10,340	102,468	1,253	51,211	537
\$400,000 under \$500,000.....	17,648	760	39,647	7,218	53,407	660	20,551	270
\$500,000 under \$1,000,000.....	28,254	1,417	64,876	16,965	78,808	1,010	25,268	448
\$1,000,000 or more.....	13,995	936	23,188	7,926	40,407	808	10,457	368

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994--Continued**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Total itemized deductions				Taxable income			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total.....</b>	<b>33,017,754</b>	<b>493,654</b>	<b>33,000,712</b>	<b>472,584</b>	<b>92,793,239</b>	<b>2,597,980</b>	<b>92,793,239</b>	<b>2,597,980</b>
Under \$10,000 .....	745,445	7,179	768,271	7,453	11,131,935	17,359	11,030,529	17,506
\$10,000 under \$20,000 .....	2,123,430	21,442	2,198,198	20,202	20,831,773	131,477	20,685,314	131,224
\$20,000 under \$30,000 .....	3,847,483	32,598	3,511,071	31,551	17,486,285	244,309	17,739,024	248,929
\$30,000 under \$40,000 .....	4,132,198	42,012	4,281,067	41,340	11,941,880	265,103	12,206,445	273,877
\$40,000 under \$50,000 .....	4,682,078	51,661	4,670,411	49,936	9,006,243	269,128	8,978,095	272,036
\$50,000 under \$60,000 .....	4,522,082	55,308	4,264,037	49,373	6,736,817	253,720	6,470,015	246,750
\$60,000 under \$70,000 .....	3,567,254	48,163	3,484,582	44,869	4,652,734	213,216	4,552,350	209,214
\$70,000 under \$80,000 .....	2,631,093	39,706	2,486,944	36,586	3,135,075	168,315	2,982,282	158,316
\$80,000 under \$90,000 .....	1,694,680	28,660	1,679,536	27,284	1,948,599	120,956	1,941,685	118,481
\$90,000 under \$100,000 .....	1,248,041	23,274	1,218,959	21,659	1,404,538	99,643	1,391,111	95,894
\$100,000 under \$125,000 .....	1,647,003	33,885	1,664,625	32,633	1,763,219	148,263	1,800,139	146,290
\$125,000 under \$150,000 .....	798,294	19,509	830,261	19,119	841,406	88,980	904,413	90,640
\$150,000 under \$175,000 .....	452,902	12,728	462,836	11,752	481,380	61,529	502,055	60,227
\$175,000 under \$200,000 .....	293,623	8,973	333,436	9,452	313,362	47,542	356,749	49,411
\$200,000 under \$300,000 .....	546,060	20,651	589,402	20,764	576,119	115,740	639,850	117,791
\$300,000 under \$400,000 .....	198,007	9,822	225,185	9,946	208,990	61,852	241,489	64,212
\$400,000 under \$500,000 .....	97,356	5,842	109,345	5,958	104,040	40,432	120,696	41,350
\$500,000 under \$1,000,000 .....	135,571	11,783	159,201	12,216	149,051	88,893	176,222	92,502
\$1,000,000 or more .....	64,814	20,459	69,342	20,491	69,793	161,523	74,775	163,329

Size of income	Total tax credits				Total income tax			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>All returns, total.....</b>	<b>15,042,052</b>	<b>8,927</b>	<b>15,042,052</b>	<b>8,927</b>	<b>87,619,446</b>	<b>534,856</b>	<b>87,619,446</b>	<b>534,856</b>
Under \$10,000 .....	1,492,444	115	1,474,736	110	10,546,525	2,704	10,461,303	2,772
\$10,000 under \$20,000 .....	4,950,506	2,308	4,920,338	2,284	16,698,922	17,543	16,578,303	17,530
\$20,000 under \$30,000 .....	3,089,665	1,339	3,139,773	1,376	17,064,622	35,481	17,281,664	36,232
\$30,000 under \$40,000 .....	1,032,384	406	1,035,676	416	11,931,474	41,860	12,190,087	43,359
\$40,000 under \$50,000 .....	932,512	411	929,872	383	8,991,615	43,614	8,965,628	44,220
\$50,000 under \$60,000 .....	883,049	451	873,649	422	6,735,414	42,041	6,467,719	41,273
\$60,000 under \$70,000 .....	641,771	336	637,052	328	4,653,983	36,074	4,552,700	37,517
\$70,000 under \$80,000 .....	482,604	239	458,887	237	3,134,485	32,318	2,978,600	30,385
\$80,000 under \$90,000 .....	308,328	225	302,111	148	1,949,174	24,699	1,939,408	24,190
\$90,000 under \$100,000 .....	261,721	137	260,601	143	1,405,147	21,261	1,389,448	20,386
\$100,000 under \$125,000 .....	301,297	234	303,679	216	1,763,501	33,293	1,798,856	32,664
\$125,000 under \$150,000 .....	144,778	172	155,680	173	841,246	21,354	904,259	21,571
\$150,000 under \$175,000 .....	97,167	144	96,190	124	481,411	15,483	501,747	15,017
\$175,000 under \$200,000 .....	69,522	130	77,982	114	313,567	12,535	356,496	12,932
\$200,000 under \$300,000 .....	154,659	373	163,964	414	576,270	33,049	639,667	33,194
\$300,000 under \$400,000 .....	66,087	193	68,861	261	209,037	19,316	241,518	19,728
\$400,000 under \$500,000 .....	38,292	169	40,289	158	104,083	13,217	120,731	13,400
\$500,000 under \$1,000,000 .....	59,748	466	65,339	529	149,112	30,376	176,285	31,275
\$1,000,000 or more .....	34,509	1,078	36,362	1,091	69,860	56,637	74,830	57,213

\* Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

**Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1994**

Size of 1994 AGI	Total income tax as a percentage of adjusted gross income								
	1986	1987	1988	1989	1990	1991	1992	1993	1994
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All returns, total.....</b>	<b>14.8</b>	<b>13.3</b>	<b>13.4</b>	<b>13.3</b>	<b>13.1</b>	<b>12.9</b>	<b>13.1</b>	<b>13.5</b>	<b>13.7</b>
Under \$10,000.....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0
\$10,000 under \$20,000.....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8
\$20,000 under \$30,000.....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1
\$30,000 under \$40,000.....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0
\$40,000 under \$50,000.....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8
\$50,000 under \$60,000.....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4
\$60,000 under \$70,000.....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6
\$70,000 under \$80,000.....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8
\$80,000 under \$90,000.....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9
\$90,000 under \$100,000.....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9
\$100,000 under \$125,000.....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0
\$125,000 under \$150,000.....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6
\$150,000 under \$175,000.....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9
\$175,000 under \$200,000.....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4
\$200,000 under \$300,000.....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9
\$300,000 under \$400,000.....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9
\$400,000 under \$500,000.....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6
\$500,000 under \$1,000,000.....	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2
\$1,000,000 or more.....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1

Size of 1994 AGI	Total income tax as a percentage of 1979 Income Concept								
	1986	1987	1988	1989	1990	1991	1992	1993	1994
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total.....</b>	<b>13.3</b>	<b>13.1</b>	<b>13.3</b>	<b>13.2</b>	<b>13.0</b>	<b>12.7</b>	<b>12.8</b>	<b>13.3</b>	<b>13.5</b>
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4
\$100,000 under \$125,000.....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3
\$125,000 under \$150,000.....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4
\$150,000 under \$175,000.....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5
\$175,000 under \$200,000.....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4
\$200,000 under \$300,000.....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5
\$300,000 under \$400,000.....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7
\$400,000 under \$500,000.....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8
\$500,000 under \$1,000,000.....	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1



## Section 2

## Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

### Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC, and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1995.

All returns processed during 1995 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (116,878,243 returns) reported in Table C and the estimated total of all returns (115,943,131) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1994. While

about 98 percent of the returns processed during Calendar Year 1995 were for Tax Year 1994, a few were for noncalendar years ending during 1994 and 1995, and some were returns for prior years. Returns for prior years were used in place of 1994 returns received and processed after December 31, 1995. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1995. Therefore, data for Tax Year 1994 may include amounts for discontinued items, such as the interest deductible from credit cards, reported on prior year returns processed in 1995.

### Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Sched-



ules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (For more details see references 1 and 2.) The sampling rates range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at Martinsburg Computing Center during Calendar Year 1995 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of a eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

## Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the

required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1994, 0.10 percent of the sample returns were unavailable.

## Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

## Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percent of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CVs for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard error below the estimate to two standard error above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$11.85 billion, and its related coefficient of variation, CV(X), is 1.15 percent. The standard error of the estimate, SE(X), needed to construct the interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$11.85 \cdot 10^9) \cdot (.0115) \\ &= \$0.136 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm Z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p=68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$11.735 billion to \$11.965 billion, and the 95 percent confidence interval is from \$11.620 billion to \$12.080 billion.

## Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

## References

[1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.

[2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.

[3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceeding of the Section on Survey Research Methods*, American Statistical Association, 603-608.



Table C.—Number of Individual Income Tax Returns in the Population and Sample, by Sampling Strata for 1994

Description of sample strata										Number of returns		
Description of the sample strata for Current Year Returns	Degree of interest <sup>1</sup>	Number of other returns by type of form attached										
		Form 1040, with Form 1116 or Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Form 1116 or Form 2555		All other returns			
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
	(1)	1,740,971	15,721	15,987,383	30,249	1,664,088	4,006	97,482,771	55,855	116,878,243 <sup>2</sup>	108,861	
Grand Total										2,944 <sup>3</sup>	2,944	
										86 <sup>4</sup>	86	
										116,875,213	105,831	

<sup>1</sup> This population includes an estimated 935,112 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

<sup>2</sup> This population includes 160 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

<sup>3</sup> This population includes 49 records that were misclassified because of bad data collected during revenue processing.

<sup>4</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with one being assigned to returns that are the least interesting and a four being assigned to those that are the most interesting. All refers to income classes for which returns with all four degrees of interest are assigned.

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*Bill Boyle and Tony Hall were responsible for programming the Basic Tables. Table 1.4CV was programmed by William Chen. Review of specific tables was performed by Therese Cruciano, Barbara Marshall, and Michael Parisi.*

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## Revision to the 1991-1993 Publication 1304-Individual Income Tax Returns

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income**

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	1991		1992		1993	
	Earned income credit used to offset other taxes		Earned income credit used to offset other taxes		Earned income credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total.....</b>	<b>1,513,988</b>	<b>839,715</b>	<b>1,588,023</b>	<b>1,010,266</b>	<b>1,869,901</b>	<b>1,208,309</b>
No adjusted gross income	34,069	20,068	35,174	23,284	33,499	19,228
\$1 under \$5,000	247,830	90,837	167,176	60,361	215,470	89,495
\$5,000 under \$10,000	518,047	369,232	502,999	362,320	590,208	438,339
\$10,000 under \$15,000	450,250	274,380	546,000	433,023	536,454	442,581
\$15,000 under \$20,000	254,752	84,478	311,177	127,480	453,392	211,703
\$20,000 under \$25,000	9,042	721	25,496	3,799	40,879	6,963
\$25,000 under \$30,000	-	-	-	-	-	-
\$30,000 under \$40,000	-	-	-	-	-	-
\$40,000 under \$50,000	-	-	-	-	-	-
\$50,000 under \$75,000	-	-	-	-	-	-
\$75,000 under \$100,000	-	-	-	-	-	-
\$100,000 under \$200,000	-	-	-	-	-	-
\$200,000 under \$500,000	-	-	-	-	-	-
\$500,000 under \$1,000,000	-	-	-	-	-	-
\$1,000,000 or more	-	-	-	-	-	-
<b>Taxable returns, total.....</b>	<b>279</b>	<b>117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
No adjusted gross income	31	18	-	-	-	-
\$1 under \$5,000	-	-	-	-	-	-
\$5,000 under \$10,000	-	-	-	-	-	-
\$10,000 under \$15,000	248	99	-	-	-	-
\$15,000 under \$20,000	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-
\$25,000 under \$30,000	-	-	-	-	-	-
\$30,000 under \$40,000	-	-	-	-	-	-
\$40,000 under \$50,000	-	-	-	-	-	-
\$50,000 under \$75,000	-	-	-	-	-	-
\$75,000 under \$100,000	-	-	-	-	-	-
\$100,000 under \$200,000	-	-	-	-	-	-
\$200,000 under \$500,000	-	-	-	-	-	-
\$500,000 under \$1,000,000	-	-	-	-	-	-
\$1,000,000 or more	-	-	-	-	-	-
<b>Nontaxable returns, total.....</b>	<b>1,513,709</b>	<b>839,598</b>	<b>1,588,023</b>	<b>1,010,266</b>	<b>1,869,901</b>	<b>1,208,309</b>

NOTE: Detail may not add to total because of rounding

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total			Amount	Percent of total
	(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)
<b>Size of Adjusted Gross Income</b>								
<b>Total</b> .....	115,943,131	100.0	3,907,517,953	100.0	97,619,446	100.0	3,136,645,359	100.0
No adjusted gross income	953,210	0.8	-55,628,508	(X)	9,270	(Z)	-4,379,466	(X)
\$1 under \$1,000	2,389,110	2.1	1,142,560	(Z)	535,318	0.6	436,613	(Z)
\$1,000 under \$2,000	3,209,436	2.8	4,835,304	0.1	907,559	1.0	937,916	(Z)
\$2,000 under \$3,000	3,179,417	2.7	7,941,011	0.2	2,468	0.8	1,850,914	(Z)
\$3,000 under \$4,000	2,851,284	2.5	10,065,652	0.3	877,858	0.8	2,422,360	0.1
\$4,000 under \$5,000	3,002,812	2.6	13,497,707	0.3	1,041,807	1.2	4,684,440	0.1
\$5,000 under \$6,000	2,767,000	2.4	15,221,937	0.4	5,501	0.7	3,583,120	0.1
\$6,000 under \$7,000	2,809,762	2.4	18,277,083	0.5	6,505	1.1	6,594,893	0.2
\$7,000 under \$8,000	2,943,297	2.5	22,103,661	0.6	7,510	1.2	13,065,091	0.3
\$8,000 under \$9,000	2,896,751	2.5	24,660,744	0.6	8,513	1.9	14,445,217	0.4
\$9,000 under \$10,000	2,816,289	2.4	26,712,521	0.7	9,478	1.9	15,372,311	0.4
\$10,000 under \$11,000	2,678,102	2.3	28,137,618	0.7	10,507	1.7	15,444,311	0.4
\$11,000 under \$12,000	2,720,200	2.3	31,284,937	0.8	11,501	1.8	18,373,391	0.5
\$12,000 under \$13,000	2,681,219	2.3	33,466,306	0.9	12,489	1.9	20,901,897	0.6
\$13,000 under \$14,000	2,812,298	2.4	37,932,862	1.0	13,488	2.2	25,507,747	0.7
\$14,000 under \$15,000	2,573,090	2.2	37,280,641	1.0	14,481	1.9	24,438,767	0.7
\$15,000 under \$16,000	2,583,914	2.2	40,036,898	1.0	15,485	2.0	26,664,123	0.7
\$16,000 under \$17,000	2,370,669	2.0	39,110,222	1.0	16,498	1.9	26,829,165	0.7
\$17,000 under \$18,000	2,214,940	1.9	38,709,222	1.0	17,476	1.8	27,719,891	0.7
\$18,000 under \$19,000	2,102,704	1.8	38,946,008	1.0	18,522	1.9	30,408,760	0.8
\$19,000 under \$20,000	2,138,663	1.8	41,735,559	1.1	19,515	2.1	35,222,247	0.9
\$20,000 under \$25,000	9,663,350	8.3	216,516,460	5.5	22,408	10.3	203,589,795	5.4
\$25,000 under \$30,000	4,783,915	4.1	222,451,662	5.7	27,392	9.1	219,179,471	5.9
\$30,000 under \$40,000	12,013,761	10.4	418,107,079	10.7	34,802	13.6	415,294,906	11.1
\$40,000 under \$50,000	9,024,089	7.8	403,802,112	10.3	44,747	10.3	402,378,127	10.8
\$50,000 under \$75,000	13,126,603	11.3	794,666,591	20.3	60,540	15.0	793,340,327	21.2
\$75,000 under \$100,000	4,783,915	4.1	409,003,391	10.5	85,496	5.4	408,170,848	10.9
\$100,000 under \$200,000	3,404,731	2.9	446,517,100	11.4	131,146	3.9	445,876,817	11.9
\$200,000 under \$500,000	890,280	0.8	256,192,758	6.6	287,766	1.0	255,943,595	6.8
\$500,000 under \$1,000,000	149,263	0.1	100,695,445	2.6	674,527	0.2	100,582,110	2.7
\$1,000,000 or more	69,935	0.1	181,833,213	4.7	69,850	0.1	181,564,680	4.9

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable income			Income tax after credits			Taxable returns			Total income tax		
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of total	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
<b>Size of Adjusted Gross Income</b>	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Total	87,590,032	2,583,209,426	100.0	87,601,531	532,644,247	100.0	534,856,339	100.0	20.7	14.3	6,104	
No adjusted gross income				6,108	1,603	(Z)	101,853	(Z)	(Z)	(Z)	10,987	
\$1 under \$1,000	534,954	95,185	(Z)	535,276	14,337	(Z)	14,399	(Z)	15.1	3.3	27	
\$1,000 under \$2,000	903,869	390,322	(Z)	907,231	70,976	(Z)	78,447	(Z)	20.6	5.8	86	
\$2,000 under \$3,000	860,236	366,208	(Z)	861,509	62,644	(Z)	63,486	(Z)	17.3	3.8	98	
\$3,000 under \$4,000	676,584	338,282	(Z)	677,857	56,414	(Z)	56,545	(Z)	16.7	2.3	83	
\$4,000 under \$5,000	1,040,534	956,261	(Z)	1,041,807	150,485	(Z)	151,760	(Z)	15.9	3.3	148	
\$5,000 under \$6,000	651,704	1,193,313	(Z)	652,977	200,348	(Z)	203,612	(Z)	17.1	5.7	311	
\$6,000 under \$7,000	1,006,075	1,547,762	0.1	1,008,075	236,491	(Z)	236,503	(Z)	15.3	3.6	235	
\$7,000 under \$8,000	1,735,318	2,812,370	0.1	1,735,318	405,278	0.1	407,078	0.1	14.5	3.1	235	
\$8,000 under \$9,000	1,692,351	4,161,844	0.2	1,693,624	609,944	0.1	612,063	0.1	14.7	4.2	361	
\$9,000 under \$10,000	1,623,743	5,188,702	0.2	1,623,743	778,352	0.1	778,352	0.1	15.0	5.1	479	
\$10,000 under \$11,000	1,472,140	5,913,389	0.2	1,472,140	890,300	0.2	890,389	0.2	15.1	5.8	605	
\$11,000 under \$12,000	1,596,719	7,477,486	0.3	1,596,719	1,119,385	0.2	1,120,561	0.2	15.0	6.1	702	
\$12,000 under \$13,000	1,673,273	8,748,564	0.3	1,673,273	1,307,313	0.2	1,307,313	0.2	14.9	6.3	781	
\$13,000 under \$14,000	1,891,966	10,573,943	0.4	1,891,966	1,611,000	0.3	1,611,465	0.3	15.2	6.3	852	
\$14,000 under \$15,000	1,686,531	10,819,902	0.4	1,686,531	1,623,240	0.3	1,623,528	0.3	15.0	6.6	963	
\$15,000 under \$16,000	1,720,032	13,075,747	0.5	1,720,143	2,024,716	0.4	2,026,978	0.4	15.5	7.6	1,178	
\$16,000 under \$17,000	1,628,520	13,428,426	0.5	1,626,520	1,995,378	0.4	1,995,724	0.4	14.9	7.4	1,227	
\$17,000 under \$18,000	1,585,638	14,125,966	0.5	1,586,938	2,003,984	0.4	2,004,333	0.4	14.2	7.2	1,264	
\$18,000 under \$19,000	1,641,127	16,155,996	0.6	1,641,127	2,293,679	0.4	2,294,764	0.4	14.2	7.5	1,398	
\$19,000 under \$20,000	1,803,838	19,081,920	0.7	1,803,838	2,667,747	0.5	2,667,934	0.5	14.0	7.6	1,479	
\$20,000 under \$25,000	9,064,293	112,291,042	4.3	9,064,293	16,081,812	3.0	16,089,561	3.0	14.3	7.9	1,775	
\$25,000 under \$30,000	7,998,668	130,240,943	5.0	7,998,668	19,368,246	3.6	19,391,351	3.6	14.9	8.8	2,124	
\$30,000 under \$40,000	11,931,146	264,990,393	10.3	11,931,085	41,842,752	7.8	41,860,006	7.8	15.8	10.1	3,508	
\$40,000 under \$50,000	8,891,387	268,855,976	10.4	8,891,064	43,596,289	8.2	43,614,441	8.2	16.2	10.8	4,851	
\$50,000 under \$75,000	13,102,111	555,484,637	21.5	13,099,232	96,804,654	18.2	96,849,251	18.1	17.4	12.2	7,391	
\$75,000 under \$100,000	4,772,179	300,263,066	11.6	4,772,165	61,414,895	11.5	61,544,453	11.5	20.5	15.1	12,890	
\$100,000 under \$200,000	3,396,909	346,268,202	13.4	3,396,385	82,283,154	15.4	82,684,507	15.5	23.9	18.5	24,915	
\$200,000 under \$500,000	868,982	218,000,994	8.4	868,245	64,656,404	12.2	65,582,405	12.3	30.1	25.6	73,789	
\$500,000 under \$1,000,000	149,023	88,883,916	3.4	148,842	30,062,346	5.6	30,375,916	5.7	34.2	30.2	203,711	
\$1,000,000 or more	69,785	161,509,030	6.3	69,733	56,190,071	10.5	56,637,463	10.6	35.1	31.2	810,728	

Footnotes at end of table



Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total			Amount	Percent of total	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	955,210	0.8	55,628,508	(X)	-56,281	9,270	(Z)	-4,379,466	(X)
\$1 under \$1,000	2,389,110	2.1	1,442,560	(Z)	604	535,318	0.6	436,613	(Z)
\$1 under \$2,000	5,598,546	4.8	6,277,864	0.2	1,121	1,442,877	1.6	1,795,529	0.1
\$1 under \$3,000	8,777,963	7.6	14,218,674	0.4	1,620	2,104,493	2.4	3,446,442	0.1
\$1 under \$4,000	11,629,247	10.0	24,224,526	0.6	2,083	2,782,351	3.2	5,868,802	0.2
\$1 under \$5,000	14,632,059	12.6	37,722,233	1.0	2,578	3,824,158	4.4	10,533,242	0.3
\$1 under \$6,000	17,386,058	15.0	52,944,169	1.3	3,043	4,478,107	5.1	14,116,362	0.4
\$1 under \$7,000	20,208,821	17.4	71,221,252	1.8	3,524	5,484,187	6.3	20,711,244	0.6
\$1 under \$8,000	23,152,118	20.0	93,325,113	2.4	4,031	7,219,850	8.2	33,776,335	0.9
\$1 under \$9,000	26,048,869	22.5	117,985,858	3.0	4,529	8,913,512	10.2	48,221,552	1.3
\$1 under \$10,000	28,867,158	24.9	144,698,378	3.7	5,013	10,537,255	12.0	63,593,863	1.7
\$1 under \$11,000	31,545,280	27.2	172,835,986	4.4	5,479	12,009,397	13.7	79,038,174	2.1
\$1 under \$12,000	34,265,460	29.6	204,120,933	5.2	5,957	13,606,165	15.5	97,411,565	2.6
\$1 under \$13,000	36,946,679	31.9	237,607,239	6.0	6,431	15,279,437	17.4	118,313,462	3.2
\$1 under \$14,000	39,758,977	34.3	275,540,101	7.0	6,930	17,171,407	19.6	143,821,209	3.8
\$1 under \$15,000	42,332,067	36.5	312,800,742	7.9	7,389	18,657,940	21.5	168,259,976	4.5
\$1 under \$16,000	44,915,981	38.7	352,837,640	8.9	7,856	20,578,087	23.5	194,924,099	5.2
\$1 under \$17,000	47,786,650	40.8	391,647,862	9.9	8,289	22,204,698	25.3	221,753,284	5.9
\$1 under \$18,000	49,501,590	42.7	430,667,065	10.9	8,700	23,790,680	27.2	246,473,174	6.7
\$1 under \$19,000	51,004,283	44.5	469,603,062	11.9	9,100	25,432,011	29.0	279,679,934	7.5
\$1 under \$20,000	53,142,956	46.4	511,338,651	12.9	9,515	27,236,177	31.1	315,105,181	8.4
\$1 under \$25,000	63,406,306	54.7	727,857,111	18.4	11,479	36,300,579	41.4	518,684,966	13.9
\$1 under \$30,000	71,527,323	61.7	950,308,773	24.0	13,286	44,300,798	50.6	737,873,436	19.7
\$1 under \$40,000	83,541,084	72.1	1,368,415,852	34.5	16,380	56,232,272	64.2	1,153,168,343	30.8
\$1 under \$50,000	92,565,173	79.8	1,772,217,984	44.7	19,146	65,223,887	74.4	1,555,546,470	41.6
\$1 under \$75,000	105,691,776	91.2	2,566,904,555	64.8	24,267	78,327,563	89.4	2,348,886,797	62.8
\$1 under \$100,000	110,475,691	95.3	2,975,907,946	75.1	26,937	83,102,089	94.8	2,757,057,644	73.7
\$1 under \$200,000	113,880,422	96.2	3,422,425,046	86.4	30,053	86,501,814	98.7	3,202,934,461	85.6
\$1 under \$500,000	114,770,703	99.0	3,678,617,804	92.9	32,052	87,391,204	99.7	3,458,878,055	92.5
\$1 under \$1,000,000	114,918,965	99.1	3,779,313,249	95.4	32,866	87,540,316	99.9	3,559,460,165	95.1
\$1 or more	114,988,920	99.2	3,961,146,461	100.0	34,448	87,610,176	100.0	3,741,024,825	100.0
All returns	115,945,131	100.0	3,907,517,953	99.6	35,702	87,619,446	100.0	3,736,645,359	99.9

Footnotes at end of table



Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

Size and accumulated size of adjusted gross income	Taxable income					Income tax after credits					Total income tax			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)		
Accumulated from Smallest Size of Adjusted Gross Income	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)			
No adjusted gross income				6,108	1,603	(Z)	101,953	(Z)	(X)	(X)		10,987		
\$1 under \$1,000	534,854	95,185	(Z)	535,276	14,337	(Z)	14,399	(Z)	15.1	3.3	27			
\$1 under \$2,000	1,438,823	475,507	(Z)	1,442,507	85,314	(Z)	92,846	(Z)	19.5	5.2	64			
\$1 under \$3,000	2,099,059	841,715	(Z)	2,104,016	147,958	(Z)	147,958	(Z)	18.6	4.5	74			
\$1 under \$4,000	2,775,643	1,179,996	(Z)	2,781,874	204,371	(Z)	212,878	(Z)	18.0	3.6	77			
\$1 under \$5,000	3,816,177	2,136,257	0.1	3,823,980	354,857	0.1	364,837	0.1	17.1	3.5	95			
\$1 under \$6,000	4,487,681	3,329,570	0.1	4,476,658	555,205	0.1	568,249	0.1	17.1	4.0	127			
\$1 under \$7,000	5,473,958	4,877,331	0.2	5,482,733	791,696	0.1	804,753	0.2	16.5	3.9	147			
\$1 under \$8,000	7,209,274	7,689,701	0.3	7,218,050	1,196,974	0.2	1,211,830	0.2	15.8	3.6	168			
\$1 under \$9,000	8,901,625	11,851,545	0.5	8,911,674	1,806,918	0.3	1,823,893	0.3	15.4	3.6	205			
\$1 under \$10,000	10,525,367	17,040,247	0.7	10,535,417	2,585,269	0.5	2,602,245	0.5	15.3	4.1	247			
\$1 under \$11,000	11,997,507	22,953,646	0.9	12,007,557	3,475,570	0.7	3,492,034	0.7	15.2	4.4	291			
\$1 under \$12,000	13,594,226	30,431,132	1.2	13,604,276	4,594,955	0.9	4,613,195	0.9	15.2	4.7	339			
\$1 under \$13,000	15,267,489	39,179,696	1.5	15,277,548	5,902,268	1.1	5,920,508	1.1	15.1	5.0	387			
\$1 under \$14,000	17,159,485	48,753,039	1.9	17,169,514	7,515,268	1.4	7,531,973	1.4	15.1	5.2	439			
\$1 under \$15,000	18,845,985	60,573,541	2.3	18,856,045	9,136,508	1.7	9,155,500	1.7	15.1	5.4	485			
\$1 under \$16,000	20,566,027	73,649,288	2.9	20,576,188	11,161,224	2.1	11,182,479	2.1	15.2	5.7	543			
\$1 under \$17,000	22,192,547	87,077,714	3.4	22,202,708	13,156,602	2.5	13,178,203	2.5	15.1	5.9	593			
\$1 under \$18,000	23,778,385	101,203,682	3.9	23,788,546	15,160,585	2.8	15,182,536	2.8	15.0	6.1	638			
\$1 under \$19,000	25,419,512	117,359,278	4.5	25,429,673	17,454,264	3.3	17,477,300	3.3	14.9	6.2	687			
\$1 under \$20,000	27,223,350	136,421,198	5.3	27,233,511	20,122,011	3.8	20,145,233	3.8	14.8	6.4	740			
\$1 under \$25,000	36,387,643	248,712,240	9.6	36,397,804	36,203,823	6.6	36,234,794	6.8	14.6	7.0	988			
\$1 under \$30,000	44,286,511	378,953,183	14.7	44,296,672	55,992,069	10.4	55,626,145	10.4	14.7	7.5	1,256			
\$1 under \$40,000	56,217,658	643,943,370	24.9	56,227,757	97,434,821	18.3	97,486,151	18.2	15.1	8.5	1,734			
\$1 under \$50,000	65,209,043	912,789,551	35.3	65,218,620	141,031,120	26.5	141,000,993	26.4	15.5	9.1	2,163			
\$1 under \$75,000	78,311,154	1,486,284,189	58.8	78,318,052	237,935,774	44.7	237,949,844	44.5	16.2	10.1	3,038			
\$1 under \$100,000	83,983,333	1,768,547,285	68.5	83,980,217	299,250,669	56.2	299,404,296	56.0	16.9	10.9	3,604			
\$1 under \$200,000	86,482,242	2,114,815,487	81.9	86,488,003	381,533,823	71.6	393,158,033	71.5	18.1	11.9	4,418			
\$1 under \$500,000	87,371,225	2,332,816,481	90.3	87,376,847	446,900,227	83.8	447,741,208	83.7	19.2	12.9	5,123			
\$1 under \$1,000,000	87,520,248	2,421,700,397	93.7	87,525,690	476,652,573	89.5	478,117,024	89.4	19.7	13.4	5,462			
\$1 or more	87,580,032	2,583,209,428	100.0	87,595,422	532,842,644	100.0	534,754,466	100.0	20.7	14.3	6,104			
All returns	87,580,032	2,583,209,428	100.0	87,601,531	532,644,247	100.0	534,856,339	100.0	20.7	14.3	6,104			

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns			Taxable returns		
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total
			Amount	Percent of total		
Accumulated from Largest Size of Adjusted Gross Income	(41)	(42)	(43)	(44)	(45)	(46)
\$1,000,000 or more	69,935	0.1	181,833,213	4.6	2,600,032	0.1
\$500,000 or more	219,218	0.2	282,528,657	7.1	1,268,802	0.2
\$200,000 or more	1,108,498	1.0	538,721,415	13.6	485,554	1.3
\$100,000 or more	4,514,230	3.9	985,236,515	24.9	218,252	5.1
\$75,000 or more	9,288,145	8.0	1,394,241,906	35.2	149,948	10.6
\$50,000 or more	22,424,747	19.3	2,188,928,487	55.3	97,612	22.386,289
\$40,000 or more	31,448,836	27.1	2,592,730,609	65.5	82,443	31,377,804
\$30,000 or more	43,462,597	37.5	3,010,837,688	76.0	69,274	43,309,378
\$25,000 or more	51,583,614	44.5	3,233,289,350	81.6	62,681	51,309,597
\$20,000 or more	61,246,964	52.8	3,449,807,810	87.1	56,326	60,373,999
\$19,000 or more	63,385,627	54.7	3,491,543,369	88.1	55,084	62,178,165
\$18,000 or more	65,488,331	56.5	3,530,488,377	89.1	53,910	63,819,596
\$17,000 or more	67,703,271	58.4	3,569,198,599	90.1	52,718	65,405,568
\$16,000 or more	70,073,940	60.4	3,608,308,821	91.1	51,483	67,032,089
\$15,000 or more	72,657,854	62.7	3,648,345,719	92.1	50,213	68,752,236
\$14,000 or more	75,230,944	64.9	3,685,605,360	93.0	48,991	70,438,769
\$13,000 or more	78,045,242	67.3	3,723,539,222	94.0	47,711	72,330,738
\$12,000 or more	80,724,481	69.6	3,757,025,528	94.8	46,541	74,004,011
\$11,000 or more	83,444,660	72.0	3,788,310,465	95.6	45,369	75,600,779
\$10,000 or more	86,122,763	74.3	3,816,446,094	96.3	44,314	77,072,921
\$9,000 or more	88,941,052	76.7	3,843,160,605	97.0	43,210	78,686,684
\$8,000 or more	91,871,803	79.2	3,867,821,348	97.6	42,116	80,390,726
\$7,000 or more	94,781,100	81.7	3,889,926,299	98.2	41,041	82,125,899
\$6,000 or more	97,580,852	84.2	3,908,202,292	98.7	40,047	83,132,869
\$5,000 or more	100,357,862	86.6	3,923,424,228	99.0	39,094	83,786,018
\$4,000 or more	103,300,674	89.1	3,936,921,935	99.4	38,089	84,827,625
\$3,000 or more	106,211,958	91.6	3,946,927,587	99.6	37,181	85,505,883
\$2,000 or more	109,391,375	94.3	3,954,868,597	99.8	36,153	86,167,299
\$1,000 or more	112,000,810	97.1	3,959,703,902	100.0	35,166	87,074,857
\$1 or more	114,989,920	99.2	3,961,146,481	100.0	34,448	87,610,176
All returns.....	115,543,131	100.0	3,907,517,953	96.6	33,702	87,619,446
						3,736,645,359
						99.9

Footnotes at end of table

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable income				Income tax after credits				Taxable returns				Total income tax			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)				
Accumulated from Largest Size of Adjusted Gross Income	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)					
\$1,000,000 or more	68,785	161,509,030	6.3	69,733	56,190,071	10.5	56,637,463	10.8	35.1	31.2	810,728					
\$500,000 or more	218,808	250,382,946	9.7	218,575	86,252,417	16.2	87,013,279	16.3	34.8	30.8	387,372					
\$200,000 or more	1,107,790	468,393,939	18.1	1,106,820	151,108,820	28.4	152,595,684	28.5	32.6	28.9	137,677					
\$100,000 or more	4,506,689	814,662,141	31.5	4,505,205	233,391,974	43.8	235,280,190	44.0	28.9	23.9	52,166					
\$75,000 or more	9,278,878	1,114,925,237	43.2	9,277,370	264,806,870	55.3	266,804,643	55.5	26.6	21.3	31,974					
\$50,000 or more	22,380,989	1,670,409,875	64.7	22,376,602	391,611,523	73.5	393,653,693	73.6	23.6	18.0	17,985					
\$40,000 or more	31,372,376	1,939,265,951	75.1	31,367,666	435,207,822	81.7	437,268,335	81.8	22.5	16.9	13,536					
\$30,000 or more	43,303,522	2,204,256,243	85.3	43,288,751	477,050,574	89.6	479,128,341	89.6	21.7	16.0	11,063					
\$25,000 or more	51,302,389	2,334,497,186	90.4	51,287,618	496,438,820	93.2	498,519,652	93.2	21.4	15.5	9,716					
\$20,000 or more	60,366,683	2,446,768,228	94.7	60,361,912	512,520,633	96.2	514,609,253	96.2	21.0	15.0	8,524					
\$18,000 or more	62,170,521	2,465,850,149	95.5	62,165,750	515,168,380	96.7	517,277,187	96.7	21.0	14.9	8,319					
\$16,000 or more	63,811,647	2,482,005,744	96.1	63,806,877	517,482,058	97.2	519,571,950	97.1	20.9	14.9	8,141					
\$17,000 or more	65,397,485	2,486,011,713	96.6	65,392,714	519,486,042	97.5	521,576,283	97.5	20.9	14.8	7,974					
\$16,000 or more	67,024,005	2,509,360,139	97.1	67,019,234	521,481,420	97.9	523,572,007	97.9	20.9	14.8	7,811					
\$15,000 or more	68,744,037	2,522,635,695	97.7	68,739,378	523,506,136	98.3	525,598,988	98.3	20.8	14.7	7,645					
\$14,000 or more	70,430,568	2,533,465,787	98.1	70,425,908	525,129,375	98.8	527,222,514	98.6	20.8	14.7	7,485					
\$13,000 or more	72,322,533	2,544,029,730	98.5	72,317,874	526,740,376	98.9	528,833,978	98.9	20.8	14.6	7,311					
\$12,000 or more	73,995,808	2,552,778,294	98.8	73,991,147	528,047,689	99.1	530,141,291	99.1	20.8	14.5	7,164					
\$11,000 or more	75,592,525	2,560,255,780	99.1	75,587,866	529,167,074	99.3	531,261,852	99.3	20.8	14.5	7,027					
\$10,000 or more	77,064,665	2,566,169,180	99.3	77,060,006	530,057,374	99.5	532,152,241	99.5	20.7	14.5	6,905					
\$9,000 or more	78,688,407	2,571,357,881	99.5	78,683,748	530,835,726	99.7	532,830,593	99.6	20.7	14.4	6,772					
\$8,000 or more	80,380,759	2,575,519,726	99.7	80,377,372	531,445,669	99.8	533,542,656	99.8	20.7	14.4	6,637					
\$7,000 or more	82,116,078	2,578,332,095	99.8	82,112,696	531,850,948	99.9	533,949,734	99.8	20.7	14.4	6,502					
\$6,000 or more	83,122,151	2,579,679,857	99.9	83,118,765	532,087,439	99.9	534,186,237	99.9	20.7	14.3	6,426					
\$5,000 or more	83,773,856	2,581,073,169	99.9	83,771,742	532,287,787	99.9	534,389,849	99.9	20.7	14.3	6,378					
\$4,000 or more	84,814,389	2,582,029,430	100.0	84,813,549	532,438,272	100.0	534,541,609	99.9	20.7	14.3	6,301					
\$3,000 or more	85,490,974	2,582,367,712	100.0	85,491,405	532,494,666	100.0	534,598,154	100.0	20.7	14.3	6,252					
\$2,000 or more	86,151,210	2,582,733,920	100.0	86,152,915	532,557,330	100.0	534,661,640	100.0	20.7	14.3	6,205					
\$1,000 or more	87,055,079	2,583,114,242	100.0	87,060,148	532,626,306	100.0	534,750,486	100.0	20.7	14.3	6,141					
\$1 or more	87,590,032	2,583,209,426	100.0	87,595,422	532,642,644	100.0	534,754,486	100.0	20.7	14.3	6,104					
All returns	87,590,032	2,593,209,426	100.0	87,601,631	532,644,247	100.0	534,656,339	100.0	20.7	14.3	6,104					

X Percentage not computed

Z Less than 0.05 percent

NOTE: Detail may not add to totals because of rounding

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Adjusted gross income less deficit			Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	(2)	(3)		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
All returns, total	115,943,131	3,907,517,953	562,559,033	33,017,754	493,654,068	81,947,162	397,106,389	92,793,239	2,597,980,065	87,601,531	532,644,247	87,619,446	534,856,339	
No adjusted gross income	953,210	-53,628,508	4,184,803							6,108	1,603	9,270	101,853	
\$1 under \$5,000	14,632,059	37,722,233	28,246,267	198,240	2,016,853	14,427,838	47,750,763	3,913,150	2,141,931	3,823,980	354,857	3,824,158	364,637	
\$5,000 under \$10,000	14,235,089	106,976,145	48,856,765	549,205	5,162,203	13,860,206	63,173,181	7,218,795	15,216,319	6,711,737	2,230,413	6,713,097	2,237,608	
\$10,000 under \$15,000	13,464,909	168,102,365	58,828,414	829,460	8,595,376	12,634,321	63,372,041	10,256,154	47,462,402	8,320,628	6,551,239	8,320,666	6,553,256	
\$15,000 under \$20,000	11,410,889	198,537,909	53,455,047	1,293,970	12,858,431	10,116,918	51,398,587	10,575,619	84,014,518	8,377,468	10,985,503	8,376,236	10,989,733	
\$20,000 under \$25,000	9,963,350	216,518,460	47,253,823	1,487,243	13,903,818	8,172,745	42,353,688	9,467,125	113,900,469	9,084,293	16,081,812	9,084,402	16,089,361	
\$25,000 under \$30,000	8,121,017	222,451,662	41,856,223	1,950,000	18,694,278	6,170,417	31,944,791	8,029,160	130,408,566	7,998,668	19,388,246	8,000,219	19,391,351	
\$30,000 under \$40,000	12,013,761	418,107,079	68,305,351	4,132,198	42,011,705	7,878,180	43,394,712	11,941,880	285,103,003	11,931,085	41,842,752	11,931,474	41,860,008	
\$40,000 under \$50,000	9,024,089	403,802,112	57,760,229	4,682,078	51,681,186	4,338,629	25,529,665	9,006,243	269,128,233	8,991,084	43,596,299	8,991,615	43,614,441	
\$50,000 under \$75,000	13,126,603	794,686,591	92,671,243	9,499,508	124,591,733	3,627,098	22,418,868	13,103,782	555,521,635	13,099,232	96,804,654	13,103,677	96,849,251	
\$75,000 under \$100,000	4,783,915	409,003,381	34,635,095	4,163,624	70,518,826	620,292	3,968,472	4,773,881	300,328,743	4,772,165	61,414,895	4,774,526	61,544,453	
\$100,000 under \$200,000	3,404,731	446,517,100	24,019,838	3,191,822	75,094,866	212,909	1,382,660	3,399,367	346,313,438	3,398,385	82,283,154	3,399,725	82,664,506	
\$200,000 under \$500,000	890,280	256,192,757	1,684,918	841,423	38,315,004	48,858	305,734	889,150	218,024,338	888,245	64,856,404	889,390	65,502,405	
\$500,000 under \$1,000,000	149,283	203,588,765	13	135,571	11,783,234	13,670	82,160	148,051	88,893,179	148,842	30,082,346	149,112	30,375,616	
\$1,000,000 or more	69,935	181,833,213	2	64,814	20,458,525	5,106	31,347	69,793	161,523,291	69,733	56,190,071	69,860	56,637,463	
Taxable returns, total	87,619,446	3,736,645,359	423,906,633	31,083,491	460,677,845	56,504,825	273,755,052	67,590,032	2,583,209,426	87,601,531	532,644,247	87,619,446	534,856,339	
No adjusted gross income	9,270	-4,379,466	43,822							6,108	1,603	9,270	101,853	
\$1 under \$5,000	3,824,158	10,533,242	47,913	13,390	40,489	3,805,711	8,374,368	3,816,176	2,136,257	3,823,980	354,857	3,824,158	364,637	
\$5,000 under \$10,000	6,713,097	53,080,621	12,136,492	136,284	623,480	6,571,144	26,437,810	7,091,191	14,903,990	6,711,737	2,230,413	6,713,097	2,237,608	
\$10,000 under \$15,000	8,320,666	104,666,114	23,564,192	405,594	2,587,127	7,913,963	34,984,098	8,320,628	43,533,284	8,320,628	6,551,239	8,320,666	6,553,256	
\$15,000 under \$20,000	8,376,236	146,845,205	28,669,282	848,090	6,301,588	7,530,143	36,209,354	8,377,354	75,847,657	8,377,468	10,985,503	8,376,236	10,989,733	
\$20,000 under \$25,000	9,084,402	203,588,765	40,653,336	1,282,015	12,858,431	7,799,025	40,061,458	9,084,283	112,291,042	9,084,293	16,081,812	9,084,402	16,089,361	
\$25,000 under \$30,000	8,000,219	219,178,471	40,560,542	1,851,757	16,586,295	6,148,463	31,808,769	7,998,668	130,240,943	7,998,668	19,388,246	8,000,219	19,391,351	
\$30,000 under \$40,000	11,931,474	415,294,906	67,674,053	4,051,349	39,568,221	7,876,742	43,385,759	11,931,148	264,990,993	11,931,085	41,842,752	11,931,474	41,860,008	
\$40,000 under \$50,000	8,991,615	402,378,127	57,538,445	4,655,985	50,599,678	4,332,637	25,491,519	8,991,387	268,885,976	8,991,084	43,596,299	8,991,615	43,614,441	
\$50,000 under \$75,000	13,103,677	793,340,327	92,573,875	9,477,029	122,904,077	3,626,648	22,415,838	13,102,111	555,484,637	13,099,232	96,804,654	13,103,677	96,849,251	
\$75,000 under \$100,000	4,774,526	408,170,846	34,565,616	4,154,960	69,402,798	619,967	3,966,414	4,772,179	300,263,098	4,772,165	61,414,895	4,774,526	61,544,453	
\$100,000 under \$200,000	3,399,725	446,676,817	23,965,622	3,187,142	74,309,646	212,583	1,390,590	3,398,909	346,268,022	3,398,385	82,283,154	3,399,725	82,664,506	
\$200,000 under \$500,000	889,390	258,943,584	1,683,440	840,580	35,994,815	48,830	305,578	888,982	218,000,993	888,245	64,856,404	889,390	65,502,405	
\$500,000 under \$1,000,000	149,112	100,582,110	4	135,044	11,641,484	13,666	82,142	148,023	88,893,916	148,842	30,082,346	149,112	30,375,616	
\$1,000,000 or more	69,860	181,564,660	2	64,741	20,132,225	5,104	31,340	69,785	161,509,030	69,733	56,190,071	69,860	56,637,463	
Nontaxable returns, total	28,323,684	170,872,584	138,652,400	1,934,263	32,976,223	25,442,556	123,351,337	5,203,207	14,770,640					

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly												Total income tax		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(23)	(24)	(25)	(26)
All returns, total.....	48,389,135	2,626,851,788	360,176,027	22,683,715	372,933,392	25,295,256	167,783,200	42,168,491	1,798,724,919	40,885,014	382,670,923	40,884,440	384,363,328		
No adjusted gross income	410,184	-36,227,120	2,777,953	-	-	-	-	-	-	930	552	-	-		
\$1 under \$5,000 .....	959,792	2,525,481	6,100,432	58,504	768,825	846,719	5,730,552	-	-	1,273	2,661	1,424	3,025		
\$5,000 under \$10,000 .....	1,959,792	15,368,958	13,773,362	147,717	1,876,428	1,812,076	12,272,244	18,419	13,962	1,273	2,661	1,424	3,025		
\$10,000 under \$15,000 .....	3,288,825	41,591,928	22,677,108	287,833	3,176,296	3,000,982	20,544,036	1,290,251	1,768,723	1,139,351	251,769	1,139,402	253,768		
\$15,000 under \$20,000 .....	4,468,609	67,263,502	35,542,485	486,254	5,594,922	2,958,355	20,045,999	2,814,676	12,014,637	2,005,612	1,515,118	2,008,379	1,516,860		
\$20,000 under \$25,000 .....	3,468,503	70,963,995	25,138,458	593,701	6,500,226	2,874,802	19,182,123	3,307,195	27,673,142	3,030,073	3,760,933	3,030,176	3,761,510		
\$25,000 under \$30,000 .....	3,237,402	69,036,974	25,156,648	758,276	8,480,554	2,479,127	16,205,197	3,167,356	39,506,963	3,145,423	5,631,483	3,145,451	5,632,801		
\$30,000 under \$40,000 .....	6,429,775	225,855,660	48,345,121	2,037,392	22,861,031	4,391,683	28,529,680	6,375,931	125,519,047	6,367,343	18,642,761	6,367,393	18,642,803		
\$40,000 under \$50,000 .....	6,223,104	279,550,488	48,324,061	3,089,538	35,711,528	3,133,568	20,337,955	6,210,016	175,359,297	6,200,933	25,977,669	6,201,318	25,969,381		
\$50,000 under \$75,000 .....	10,794,982	656,960,417	84,674,455	7,778,371	101,756,135	3,016,611	19,697,771	10,788,505	451,094,167	10,785,611	74,863,508	10,787,436	74,866,638		
\$75,000 under \$100,000 .....	4,237,409	362,433,208	32,813,273	3,693,566	81,846,248	543,483	9,628,476	4,230,360	284,169,653	4,228,639	52,884,222	4,229,444	52,972,045		
\$100,000 under \$200,000 .....	3,019,162	395,656,121	23,002,682	2,635,628	66,606,784	163,535	1,247,391	3,014,800	305,051,660	3,014,166	71,390,230	3,014,898	71,667,025		
\$200,000 under \$500,000 .....	776,638	223,396,241	1,656,629	737,140	31,689,360	39,697	267,123	775,981	189,688,137	775,590	56,200,993	776,162	56,781,043		
\$500,000 under \$1,000,000 .....	127,339	85,636,887	6	117,131	9,903,261	10,208	67,359	127,199	75,709,669	127,081	25,857,498	127,227	25,893,698		
\$1,000,000 or more .....	57,667	146,841,042	-	53,663	16,008,715	4,204	27,682	57,773	130,807,654	57,729	45,690,501	57,819	46,038,270		
Taxable returns, total.....	40,894,440	2,574,006,771	298,329,453	21,640,405	355,258,047	19,250,512	127,545,722	40,684,615	1,795,240,389	40,885,014	382,670,923	40,884,440	384,363,328		
No adjusted gross income	3,523	-3,074,818	29,411	-	-	-	-	-	-	930	552	3,523	86,624		
\$1 under \$5,000 .....	11,424	5,280	8,892	109	2,171	1,315	10,322	-	-	1,273	2,661	1,424	3,025		
\$5,000 under \$10,000 .....	6,369	48,762	8,679	1,267	34,615	5,102	32,397	5,057	6,660	5,057	986	6,369	5,977		
\$10,000 under \$15,000 .....	1,139,402	15,420,341	5,636,499	49,033	3,91,865	1,080,369	17,710,468	1,139,351	1,683,940	1,139,351	251,799	1,139,402	253,768		
\$15,000 under \$20,000 .....	2,008,379	35,374,320	10,636,156	235,258	2,166,918	1,771,121	12,712,129	2,005,500	10,131,768	2,005,612	1,515,118	2,008,379	1,516,860		
\$20,000 under \$25,000 .....	3,030,176	88,506,684	20,092,840	423,399	4,161,682	2,606,778	17,479,954	3,030,073	26,773,358	3,030,073	3,760,933	3,030,176	3,761,510		
\$25,000 under \$30,000 .....	3,145,451	86,541,218	24,047,096	684,589	7,033,632	2,460,862	16,089,267	3,145,423	39,374,354	3,145,423	5,631,483	3,145,451	5,632,801		
\$30,000 under \$40,000 .....	6,207,393	227,736,485	48,774,671	1,976,622	21,037,062	4,390,771	28,522,585	6,367,081	125,425,246	6,367,343	18,642,761	6,367,393	18,642,803		
\$40,000 under \$50,000 .....	6,201,318	278,597,574	48,128,487	3,073,744	35,711,528	3,133,568	20,337,955	6,209,910	175,359,297	6,200,933	25,977,669	6,201,318	25,969,381		
\$50,000 under \$75,000 .....	10,767,436	656,509,164	84,614,744	7,771,275	101,152,806	3,016,162	19,694,921	10,788,505	451,094,167	10,785,611	74,863,508	10,767,436	74,866,638		
\$75,000 under \$100,000 .....	4,229,444	361,753,876	32,748,903	3,686,284	81,249,955	543,160	9,628,476	4,228,639	284,169,653	4,228,639	52,884,222	4,229,444	52,972,045		
\$100,000 under \$200,000 .....	3,014,898	395,126,858	22,949,275	2,631,688	65,962,313	163,210	1,245,326	3,014,166	305,007,387	3,014,166	71,390,230	3,014,898	71,667,025		
\$200,000 under \$500,000 .....	776,162	223,213,762	1,655,410	736,503	31,453,942	39,679	267,009	775,841	189,687,851	775,590	56,200,993	776,162	56,781,043		
\$500,000 under \$1,000,000 .....	127,227	85,563,882	-	117,021	9,909,997	10,208	67,347	127,175	75,709,669	127,081	25,857,498	127,227	25,893,698		
\$1,000,000 or more .....	57,819	146,686,373	-	53,615	15,797,325	4,204	27,682	57,772	130,906,653	57,729	45,690,501	57,819	46,038,270		
Nontaxable returns, total.....	7,494,695	\$2,846,017	60,846,574	1,043,310	17,674,346	6,044,744	40,237,478	1,283,866	3,484,529	-	-	-	-		

Footnotes at end of table



**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Returns of married persons filing separately, heads of households, and surviving spouses																		
Size of adjusted gross income	Total itemized deductions				Standard deduction		Taxable income		Income tax after credits		Total income tax							
	Number of returns	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
All returns, total.....	17,879,915	375,303,792	99,699,553	34,220,798	14,562,922	78,317,921	11,970,738	196,199,910	8,744,551	34,018,440	8,748,971	34,182,799						
No adjusted gross income	75,940	-5,308,830	365,390	-	-	-	-	-	5	*1	358	7,772						
\$1 under \$5,000	1,699,485	4,945,732	9,914,804	21,727	202,650	1,669,777	8,987,877	*10,114	*15,323	*2,778	*12,660	*2,778						
\$5 under \$10,000	3,006,765	22,944,198	16,759,158	51,415	350,622	2,949,682	15,937,582	292,022	599,680	83,398	263,433	83,398						
\$10,000 under \$15,000	3,406,697	42,509,095	19,704,388	129,625	1,101,646	3,275,944	17,723,045	2,324,354	6,143,708	620,131	620,137	387,430						
\$15,000 under \$20,000	2,560,078	44,463,827	15,088,866	189,444	1,679,973	2,360,322	12,613,568	2,437,213	15,338,155	1,077,678	1,077,679	1,020,325						
\$20,000 under \$25,000	2,104,288	46,868,191	11,856,507	282,484	2,184,063	9,679,816	2,093,438	23,161,795	1,969,408	2,858,397	1,969,408	2,859,366						
\$25,000 under \$30,000	1,399,920	38,120,455	7,781,684	369,617	3,389,351	1,030,103	5,459,316	1,388,177	21,593,291	3,140,431	1,381,459	3,142,200						
\$30,000 under \$40,000	1,626,281	56,172,591	8,812,357	708,289	6,052,628	914,580	4,899,300	1,925,577	35,864,472	5,558,321	1,623,741	5,563,462						
\$40,000 under \$50,000	830,754	36,989,942	4,464,731	486,723	4,727,414	340,649	1,802,979	830,743	25,895,206	4,425,865	830,587	4,426,485						
\$50,000 under \$75,000	675,383	39,658,629	3,693,043	482,569	6,051,853	192,764	1,050,724	675,305	28,664,528	5,807,451	675,306	5,815,213						
\$75,000 under \$100,000	158,332	13,476,046	816,860	141,799	2,614,667	16,533	91,814	157,970	9,866,835	2,235,295	158,313	2,247,688						
\$100,000 under \$200,000	102,792	13,806,069	425,046	91,817	2,444,225	10,975	57,278	102,704	10,686,454	2,772,560	102,728	2,807,212						
\$200,000 under \$500,000	25,362	7,285,616	16,612	23,301	1,017,596	2,061	11,147	25,293	6,254,113	24,962	1,928,039	25,306						
\$500,000 under \$1,000,000	4,640	3,203,054	6	4,043	468,925	555	2,459	6,238,912	4,556	926,918	4,619	950,005						
\$1,000,000 or more	3,236	10,350,170	2	3,006	1,385,184	215	1,014	9,017,441	3,219	3,071,662	3,229	3,108,026						
Taxable returns, total.....	8,748,971	290,756,764	44,263,088	20,897,711	6,011,924	30,771,506	8,745,078	185,723,188	8,744,551	34,018,440	8,748,971	34,182,799						
No adjusted gross income	358	-795,392	1,156	-	-	-	-	-	5	*1	358	7,772						
\$1 under \$5,000	*12,660	*52,529	*31,103	-	*7,603	*30,314	*10,114	*15,323	*12,660	*2,778	*12,660	*2,778						
\$5 under \$10,000	263,433	2,091,482	671,405	22,757	29,977	234,968	827,564	262,160	566,148	83,398	263,433	83,398						
\$10,000 under \$15,000	620,137	7,803,393	3,235,152	57,471	339,925	581,538	2,540,812	620,131	2,597,670	387,416	620,137	387,430						
\$15,000 under \$20,000	1,077,679	19,427,766	4,831,947	88,417	511,439	989,259	4,923,833	1,077,676	9,160,593	1,020,080	1,077,679	1,020,325						
\$20,000 under \$25,000	1,969,408	43,977,713	10,564,328	252,277	1,827,456	1,713,769	9,093,650	1,969,408	22,482,279	1,969,408	1,969,408	2,859,366						
\$25,000 under \$30,000	1,381,459	37,624,929	7,626,542	354,717	3,037,175	1,028,741	5,440,480	1,380,180	21,535,344	3,140,431	1,381,459	3,142,200						
\$30,000 under \$40,000	1,623,748	56,890,391	8,796,043	706,113	6,550,802	914,263	4,897,471	1,623,798	35,846,382	5,558,321	1,623,748	5,563,462						
\$40,000 under \$50,000	830,587	36,982,403	4,464,303	486,556	4,721,873	304,649	1,802,979	830,587	25,893,249	4,425,865	830,587	4,426,485						
\$50,000 under \$75,000	675,306	39,654,750	3,692,866	482,512	6,046,618	182,794	1,050,724	675,305	28,664,528	5,807,451	675,306	5,815,213						
\$75,000 under \$100,000	158,313	13,474,402	816,871	141,780	2,611,049	18,533	91,814	157,970	9,866,835	2,235,295	158,313	2,247,688						
\$100,000 under \$200,000	102,728	13,995,825	424,770	91,754	2,429,228	10,974	57,273	102,701	10,686,119	2,772,560	102,728	2,807,212						
\$200,000 under \$500,000	25,306	7,269,315	16,587	23,251	995,083	2,055	11,120	25,283	6,251,504	24,962	1,928,039	25,306						
\$500,000 under \$1,000,000	4,619	3,188,231	4	4,024	451,547	553	2,452	4,603	2,737,583	4,556	926,918	4,619						
\$1,000,000 or more	3,229	10,307,908	2	3,000	1,345,529	214	1,011	9,009,632	3,219	3,071,662	3,229	3,108,026						
Nontaxable returns, total.....	8,930,944	84,547,018	55,436,455	281,440	8,570,998	47,546,415	3,227,660	10,476,722	-	-	-	-						

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons										Returns of married persons				Total income tax			
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount	Number of returns	Amount			
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
All returns, total	49,874,080	905,362,383	102,683,452	7,337,970	86,499,877	42,069,004	151,005,268	38,654,020	603,055,238	37,971,966	115,954,883	37,976,035	116,910,212					
No adjusted gross income	487,106	-12,091,558	1,041,461	-	-	-	-	-	-	-	-	5,389	7,457					
\$1 under \$5,000	12,027,351	30,251,020	12,231,031	118,008	1,044,378	11,911,342	33,032,334	3,903,036	2,126,608	3,809,747	349,418	3,810,074	358,834					
\$5,000 under \$10,000	9,268,541	68,664,988	19,124,345	350,073	2,935,154	8,918,468	34,963,355	6,918,344	14,602,677	6,443,247	2,146,019	6,443,295	2,148,293					
\$10,000 under \$15,000	6,789,387	84,001,342	16,446,920	412,001	4,307,433	6,357,386	25,104,860	6,641,548	38,529,974	6,561,147	5,912,023	6,561,147	5,912,040					
\$15,000 under \$20,000	5,397,202	93,815,575	13,631,640	598,272	5,441,466	4,797,929	18,739,420	5,323,730	56,691,727	5,294,178	8,450,305	5,294,178	8,452,548					
\$20,000 under \$25,000	4,090,559	91,666,274	10,258,857	611,057	5,210,528	3,479,502	13,491,746	4,068,462	63,045,532	4,064,812	9,482,482	4,064,818	9,488,685					
\$25,000 under \$30,000	3,483,695	98,294,234	8,917,692	822,508	8,624,373	2,661,187	10,280,278	3,473,628	69,338,312	3,473,285	10,416,332	3,473,310	10,416,551					
\$30,000 under \$40,000	3,958,225	137,678,827	10,147,872	1,366,507	12,548,046	2,571,718	9,965,723	3,940,372	103,719,485	3,940,325	17,641,671	3,940,332	17,642,041					
\$40,000 under \$50,000	1,970,231	87,261,682	4,971,438	1,105,817	11,222,248	864,414	3,388,631	1,965,484	67,773,730	1,959,544	13,192,936	1,959,571	13,198,575					
\$50,000 under \$75,000	1,656,258	98,067,548	4,303,745	1,238,568	16,783,744	477,692	1,670,191	1,639,971	75,562,941	1,639,643	16,333,694	1,640,934	16,347,200					
\$75,000 under \$100,000	368,534	33,094,138	1,004,863	329,259	6,057,911	60,276	248,181	385,631	26,162,255	385,355	6,295,378	386,770	6,324,719					
\$100,000 under \$200,000	282,777	37,252,911	592,111	264,377	6,040,877	18,399	77,980	281,863	30,575,324	281,847	8,120,384	282,059	8,169,869					
\$200,000 under \$500,000	88,081	25,507,900	11,477	80,982	3,608,049	7,099	27,464	87,877	21,884,088	87,693	6,727,372	87,902	6,837,924					
\$500,000 under \$1,000,000	17,303	11,855,504	14,397	14,397	1,411,048	2,906	12,342	17,247	10,444,599	17,205	3,477,931	17,265	3,532,312					
\$1,000,000 or more	8,831	24,642,000	8,145	8,145	3,064,625	687	2,651	8,796	21,597,866	8,784	7,427,908	8,811	7,493,167					
Taxable returns, total	37,976,035	871,881,824	80,314,081	6,728,457	74,521,087	31,242,189	115,437,824	37,962,339	602,245,949	37,971,966	115,954,883	37,976,035	116,910,212					
No adjusted gross income	5,389	-519,257	13,255	-	-	-	-	-	-	-	-	5,389	7,457					
\$1 under \$5,000	3,810,074	10,475,434	9,828	113,281	38,318	3,796,793	8,333,733	3,606,062	2,120,934	3,809,747	349,418	3,810,074	358,834					
\$5,000 under \$10,000	6,443,295	50,922,377	11,456,108	112,240	558,888	6,331,054	24,577,849	6,441,974	14,331,182	6,443,247	2,146,019	6,443,295	2,148,293					
\$10,000 under \$15,000	8,561,147	81,442,380	15,602,541	299,091	1,855,337	6,292,056	24,732,819	6,561,147	39,251,684	6,561,147	5,912,023	6,561,147	5,912,040					
\$15,000 under \$20,000	5,294,178	92,043,098	13,231,179	524,418	3,623,231	4,769,762	18,633,392	5,294,178	56,555,296	5,294,178	8,450,305	5,294,178	8,452,548					
\$20,000 under \$25,000	4,064,818	91,106,378	10,196,168	566,338	4,397,845	3,478,480	13,487,852	4,064,812	63,025,005	4,064,812	9,482,482	4,064,818	9,488,685					
\$25,000 under \$30,000	3,473,310	95,012,324	8,666,904	812,451	6,515,268	2,660,859	10,279,032	3,473,285	69,331,248	3,473,285	10,416,332	3,473,310	10,416,551					
\$30,000 under \$40,000	3,940,332	138,468,030	10,103,339	1,368,614	11,680,357	2,571,718	9,965,723	3,940,325	103,719,765	3,940,325	17,641,671	3,940,332	17,642,041					
\$40,000 under \$50,000	1,959,710	86,798,150	4,945,655	1,095,296	10,772,383	864,414	3,388,631	1,959,544	67,694,295	1,959,544	13,192,936	1,959,571	13,198,575					
\$50,000 under \$75,000	1,640,934	97,176,414	4,266,244	1,223,242	15,704,653	477,692	1,670,191	1,639,966	75,562,941	1,639,643	16,333,694	1,640,934	16,347,200					
\$75,000 under \$100,000	382,079	32,942,568	1,000,537	328,466	5,541,794	60,274	248,174	385,321	26,161,781	385,355	6,295,378	386,770	6,324,719					
\$100,000 under \$200,000	286,777	37,154,033	590,879	263,700	5,918,103	18,399	77,980	281,950	30,574,697	281,847	8,120,384	282,059	8,169,869					
\$200,000 under \$500,000	87,902	25,460,518	11,443	80,807	3,545,780	7,095	27,450	87,859	21,891,608	87,693	6,727,372	87,902	6,837,924					
\$500,000 under \$1,000,000	17,265	11,828,997	14,359	14,359	1,379,940	2,906	12,342	17,245	10,443,537	17,205	3,477,931	17,265	3,532,312					
\$1,000,000 or more	8,811	24,570,360	8,126	8,126	2,989,370	686	2,647	8,791	21,592,245	8,784	7,427,908	8,811	7,493,167					
Nontaxable returns, total	11,898,046	33,480,558	22,369,371	609,513	11,978,790	10,826,816	35,567,444	691,681	809,389	-	-	-	-					

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	115,943,131	3,907,517,953	48,389,135	2,626,851,788	2,480,600	70,293,618
Salaries and wages	99,356,244	3,026,777,706	41,545,351	1,996,582,566	2,219,762	57,698,258
Taxable interest	65,340,011	126,169,276	35,635,315	78,170,415	1,152,099	2,688,270
Tax-exempt interest	5,061,511	48,296,834	3,113,837	31,105,449	75,002	1,211,736
Dividends	25,235,082	82,410,237	15,013,875	51,157,643	358,405	1,665,282
State income tax refunds	17,771,636	11,853,690	12,535,112	8,972,009	465,254	245,164
Alimony received	421,716	4,397,932	33,509	125,167	7,181	81,230
Business or profession						
Net income	12,181,691	187,208,680	8,230,592	144,491,589	213,137	3,290,322
Net loss	3,762,436	21,005,091	2,647,801	15,415,062	70,499	456,653
Sales of capital assets						
Net gain in AGI	13,205,708	152,730,037	8,075,599	112,319,841	180,861	5,040,031
Net loss in AGI	5,616,998	10,441,684	3,396,972	6,466,115	95,066	111,674
Sales of property other than capital assets	1,774,653	-3,188,731	1,324,718	-2,215,671	16,682	-125,447
Taxable IRA distributions	4,777,297	33,106,103	3,108,492	24,074,907	76,872	473,887
Pensions and annuities in AGI	17,893,606	205,422,984	10,852,914	141,200,280	227,910	2,195,873
Rent and royalty						
Net income	5,836,780	44,198,537	4,067,050	33,334,018	67,956	659,710
Net loss <sup>1</sup>	5,318,296	31,130,082	3,735,198	22,658,740	64,269	533,214
Farm rental income less loss	647,986	2,898,574	396,171	1,825,003	3,456	13,763
Partnership and S Corporation net income less loss	5,589,562	114,385,845	4,059,484	95,780,290	95,172	1,535,943
Estate and trust net income less loss	507,709	5,493,235	256,235	2,557,269	13,462	220,205
Farm net income less loss	2,242,324	-7,378,101	1,769,907	-5,971,715	38,097	-193,455
Unemployment compensation	8,530,794	20,285,055	4,539,225	11,558,961	172,775	413,176
Social security benefits in AGI	5,891,912	38,639,292	3,962,445	28,936,804	82,058	552,184
Other income less loss	5,453,748	21,915,214	3,510,274	15,437,719	73,270	500,384
Total statutory adjustments	17,859,335	39,103,321	11,542,124	27,679,558	335,663	878,949
Primary IRA payments	3,902,183	5,974,238	2,120,894	3,243,532	35,633	49,183
Secondary IRA payments	1,707,973	2,414,533	1,707,973	2,414,533	-	-
Payments to a Keogh plan	995,844	8,194,688	796,966	6,831,499	11,995	101,872
Deduction for self-employment tax	12,734,753	13,104,801	8,788,393	10,101,677	225,422	213,696
Self-employed health insurance deduction	1,483,167	1,183,635	1,065,731	993,571	36,129	17,585
Moving expenses adjustment	799,227	1,548,545	525,917	1,125,395	*15,233	*16,056
Total itemized deductions	33,017,754	493,654,068	22,683,715	372,933,392	918,524	9,142,682
Medical and dental expenses deduction	5,229,251	26,378,356	3,225,030	12,972,860	145,819	375,540
Taxes paid deduction	32,569,312	175,847,631	22,540,927	137,079,199	896,458	3,517,979
Interest paid deduction	27,872,840	197,240,013	20,405,789	154,847,766	679,151	3,540,404
Contributions deduction	29,848,727	70,544,542	21,139,450	55,247,193	739,036	1,284,342
Casualty or theft loss deduction	225,085	3,484,045	139,877	2,329,449	**	**
Moving expenses deduction	132,453	447,892	91,875	329,955	**	**
Total miscellaneous deductions	8,475,787	33,067,984	5,441,195	21,445,719	206,803	783,725
Basic standard deduction	81,947,182	385,027,102	25,295,256	160,521,670	1,502,874	4,765,065
Additional standard deduction	10,621,983	12,079,287	5,589,281	7,261,530	84,825	64,372
Taxable income	92,793,293	2,597,980,066	42,168,481	1,798,724,919	2,192,911	52,754,037
Total tax credits	15,042,052	8,927,088	7,320,564	5,025,154	82,224	214,339
Child care credit	6,011,648	2,525,652	4,157,203	1,692,044	53,681	21,907
Credit for the elderly or disabled	222,358	46,601	56,934	13,758	-	-
Foreign tax credit	1,545,691	2,308,948	993,067	1,668,463	22,908	163,972
Earned income credit used to offset income						
tax before credits	7,756,112	2,785,594	2,026,284	672,522	-	-
Minimum tax credit	77,133	376,558	54,378	294,565	**	**
General business credit	301,244	690,038	231,777	539,849	**	**
Nonconventional source fuel credit	20,411	34,964	13,879	22,643	75	700
Income tax after credits	87,601,531	532,644,247	40,885,014	382,670,923	2,181,831	11,753,142
Alternative minimum tax	368,964	2,212,094	241,356	1,692,407	31,049	114,950
Total income tax	87,619,464	534,856,339	40,894,440	384,363,328	2,184,850	11,868,092
Total tax liability	89,816,586	561,042,116	41,992,494	404,626,439	2,233,574	12,329,954
Total tax payments	106,540,364	597,577,222	45,538,196	416,917,677	2,288,680	11,946,551
Income tax withheld	100,436,904	460,687,479	42,713,059	313,821,188	2,205,060	8,617,030
Estimated tax payments	12,083,839	115,983,568	7,233,305	87,301,456	153,411	2,611,605
Overpayment refunded	82,136,645	98,539,553	30,691,308	50,167,756	1,389,600	1,201,758
Tax due at time of filing	27,639,693	60,507,961	14,946,479	44,400,294	853,638	1,970,076

Footnotes at end of table

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	15,108,446	302,724,682	90,869	2,285,483	49,874,080	905,362,383
Salaries and wages	14,319,786	272,632,643	73,773	1,711,852	41,197,571	698,152,387
Taxable interest	3,974,389	3,039,785	52,684	137,376	24,525,524	42,133,430
Tax-exempt interest	140,629	1,022,673	6,273	6,303	1,725,771	14,950,673
Dividends	1,016,959	1,731,064	33,104	108,397	8,812,739	27,747,851
State income tax refunds	1,160,414	634,805	15,934	8,437	3,594,922	1,993,274
Alimony received	169,155	1,867,842	-	-	211,870	2,323,693
Business or profession						
Net income	847,378	8,647,446	*3,196	*10,981	2,887,387	30,768,343
Net loss	206,956	1,028,445	*43	*4,745	837,137	4,100,186
Sales of capital assets						
Net gain in AGI	521,887	3,649,930	15,310	56,540	4,412,052	31,663,694
Net loss in AGI	220,637	366,242	10,936	25,942	1,893,387	3,471,711
Sales of property other than capital assets	58,643	-78,961	3,626	-25,992	370,985	-742,659
Taxable IRA distributions	227,075	1,060,883	*15,027	*29,177	1,349,830	7,467,248
Pensions and annuities in AGI	826,295	6,821,626	20,014	186,218	5,866,473	55,018,987
Rent and royalty						
Net income	223,910	1,184,893	7,120	47,835	1,470,745	8,972,082
Net loss*	294,911	1,560,933	6,627	50,509	1,217,291	6,326,685
Farm rental income less loss	16,580	22,511	-	-	231,779	1,037,297
Partnership and S Corporation net income less loss	168,639	2,927,146	6,861	88,238	1,259,406	14,054,228
Estate and trust net income less loss	23,240	328,511	5,793	33,206	208,978	2,354,043
Farm net income less loss	49,613	-27,510	*2,629	*-16,505	382,077	-1,168,916
Unemployment compensation	1,410,067	2,822,461	-	-	2,408,727	5,490,456
Social security benefits in AGI	120,200	414,510	*5,760	*10,337	1,691,449	8,725,458
Other income less loss	316,929	1,366,803	3,420	23,424	1,549,855	4,586,884
Total statutory adjustments	1,195,147	2,005,153	10,553	13,790	1,775,847	8,325,872
Primary IRA payments	248,270	361,101	*4,768	*5,366	1,492,618	2,315,057
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	19,550	196,132	*39	*884	167,294	1,064,302
Deduction for self-employment tax	844,915	625,962	4,935	1,945	2,871,088	2,161,520
Self-employed health insurance deduction	56,815	36,619	*429	*441	324,064	135,420
Moving expenses adjustment	53,852	134,320	-	-	204,225	272,775
Total itemized deductions	2,049,436	24,692,256	28,109	385,861	7,337,970	86,499,877
Medical and dental expenses deduction	412,239	1,249,680	*1,359	*4,486	1,444,804	11,775,790
Taxes paid deduction	2,023,175	7,624,214	28,109	162,382	7,080,642	27,463,857
Interest paid deduction	1,748,339	10,870,975	26,439	159,457	5,013,121	27,821,412
Contributions deduction	1,868,583	2,521,802	23,530	49,097	6,078,129	11,442,108
Casualty or theft loss deduction	36,588	271,887	**	**	43,932	854,114
Moving expenses deduction	*10,127	*42,631	**	**	25,349	63,915
Total miscellaneous deductions	663,372	2,322,454	7,828	12,137	2,156,589	8,503,948
Basic standard deduction	13,017,374	72,836,709	62,674	397,979	42,069,004	146,505,679
Additional standard deduction	281,783	251,888	*2,546	*1,909	4,683,549	4,499,589
Taxable income	9,716,791	142,241,985	61,036	1,203,888	38,654,020	603,055,238
Total tax credits	5,451,285	2,832,668	19,684	9,082	2,168,295	845,646
Child care credit	1,732,235	785,011	*1,293	*695	67,236	25,995
Credit for the elderly or disabled	*18,084	*3,806	-	-	147,341	29,037
Foreign tax credit	40,197	84,037	*55	*10	489,464	392,466
Earned income credit used to offset income						
tax before credits	4,321,808	1,937,079	*18,219	*7,100	1,389,700	168,894
Minimum tax credit	1,401	7,568	**	**	20,485	66,735
General business credit	5,667	14,410	**	**	61,776	117,155
Nonconventional source fuel credit	*10	*214	-	-	6,446	11,406
Income tax after credits	6,510,957	22,048,852	51,763	216,447	37,971,966	115,954,883
Alternative minimum tax	21,055	48,832	*45	*576	75,458	355,329
Total income tax	6,512,358	22,097,684	51,763	217,023	37,976,035	116,310,212
Total tax liability	6,647,636	23,048,356	55,168	222,359	38,887,714	120,815,008
Total tax payments	13,883,575	35,035,363	76,805	268,970	44,753,108	133,408,660
Income tax withheld	13,680,916	32,113,831	72,589	215,901	41,765,280	105,919,529
Estimated tax payments	337,514	2,370,363	6,510	46,272	4,353,099	23,653,872
Overpayment refunded	13,954,602	24,320,360	63,365	103,652	36,037,771	22,746,027
Tax due at time of filing	945,126	1,747,883	15,596	32,164	10,778,864	12,367,642

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data removed to prevent disclosure of information for specific taxpayers

\* Includes nondeductible rental loss



Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	115,943,131	3,907,517,953	99,356,244	3,026,777,706	65,340,011	126,169,276	5,061,511	48,296,834	25,235,082	82,410,237	17,771,636	11,853,690
No adjusted gross income	953,210	-53,628,508	312,368	6,647,861	569,154	3,424,389	47,458	975,370	269,765	1,059,916	72,391	158,905
\$1 under \$5,000	14,632,059	37,722,233	11,871,788	33,028,701	5,131,718	2,662,276	174,870	289,508	1,689,921	1,356,446	93,877	50,798
\$5,000 under \$10,000	14,235,099	106,976,145	11,173,263	78,773,742	5,137,413	6,602,425	211,575	953,020	1,610,363	2,542,155	230,559	94,091
\$10,000 under \$15,000	13,464,909	168,102,385	10,774,378	124,989,137	5,448,988	8,915,459	288,705	1,530,745	1,726,991	3,348,529	329,501	121,911
\$15,000 under \$20,000	11,410,889	198,537,909	9,515,120	152,564,418	5,200,148	8,272,477	271,337	1,221,119	1,655,778	3,348,177	576,923	207,441
\$20,000 under \$25,000	9,663,350	216,516,480	8,368,766	174,894,523	4,831,154	6,898,126	230,995	1,466,383	1,562,762	3,228,619	680,727	259,767
\$25,000 under \$30,000	8,121,017	222,451,662	7,346,008	188,240,445	4,483,940	5,197,300	228,943	1,008,154	1,391,623	2,617,483	988,474	351,996
\$30,000 under \$40,000	12,013,761	418,107,079	11,006,310	352,006,722	7,756,987	9,211,003	459,127	3,433,085	2,613,475	5,077,628	2,956,428	928,678
\$40,000 under \$50,000	9,024,089	403,802,112	8,300,647	340,138,676	6,851,001	9,061,225	510,867	2,985,548	2,502,816	5,099,394	2,665,626	1,145,676
\$50,000 under \$75,000	13,126,803	794,686,591	12,233,951	670,609,375	11,090,438	15,335,804	940,179	5,990,998	4,673,925	9,676,640	5,401,795	2,686,919
\$75,000 under \$100,000	4,783,915	409,003,391	4,433,552	333,032,703	4,454,837	9,730,819	522,793	4,274,031	2,448,228	7,804,412	2,245,716	1,437,382
\$100,000 under \$200,000	3,404,731	446,517,100	3,050,525	319,244,544	3,261,279	12,935,376	691,734	7,703,757	2,198,956	12,059,575	1,592,184	1,700,397
\$200,000 under \$500,000	890,280	256,192,757	754,314	151,360,979	875,259	10,485,037	346,040	7,339,346	715,514	9,849,974	450,289	1,244,623
\$500,000 under \$1,000,000	149,283	100,695,445	125,212	49,247,803	148,068	5,270,823	81,107	3,408,539	130,709	4,723,887	77,078	509,366
\$1,000,000 or more	69,935	181,633,213	60,043	52,297,679	69,627	12,166,735	45,779	5,719,229	64,258	10,526,401	40,108	945,735
Taxable returns, total	87,619,446	3,736,645,359	76,614,531	2,845,866,730	57,033,191	113,778,429	4,661,994	44,508,470	22,666,267	76,831,525	16,947,718	11,285,494
No adjusted gross income	9,270	-4,379,466	2,725	264,078	3,762	418,418	869	119,938	2,879	102,068	1,157	9,823
\$1 under \$5,000	3,824,158	10,533,242	2,912,895	8,368,351	2,805,655	995,722	86,835	52,937	978,200	555,917	*12,741	*876
\$5,000 under \$10,000	6,713,097	53,060,621	5,505,615	40,919,442	2,696,514	3,527,541	99,353	336,024	850,346	1,289,842	79,088	27,935
\$10,000 under \$15,000	8,320,686	104,666,114	6,453,223	74,486,979	3,888,511	7,007,876	223,756	1,088,523	1,283,303	2,604,828	184,629	62,343
\$15,000 under \$20,000	8,378,236	146,845,205	6,748,442	109,385,515	4,253,415	7,354,464	244,777	824,452	1,439,150	2,900,071	387,392	125,276
\$20,000 under \$25,000	9,084,402	203,589,785	7,868,852	164,044,531	4,581,697	6,563,996	219,513	1,303,579	1,486,947	3,027,488	602,766	217,118
\$25,000 under \$30,000	8,000,219	219,176,471	7,253,781	185,713,764	4,407,118	5,034,694	219,832	885,030	1,364,514	2,508,514	944,516	318,388
\$30,000 under \$40,000	11,931,474	415,284,906	10,950,166	350,035,384	7,689,347	9,916,024	449,285	3,284,139	2,579,743	4,857,128	2,256,974	891,692
\$40,000 under \$50,000	8,991,615	402,378,127	8,280,769	339,320,836	6,625,883	8,946,257	502,275	2,800,252	2,482,183	4,935,360	2,686,565	1,135,187
\$50,000 under \$75,000	13,103,677	793,340,327	12,224,552	670,163,253	11,067,672	15,046,632	932,746	5,675,309	4,654,720	9,372,561	5,392,184	2,671,971
\$75,000 under \$100,000	4,774,526	408,170,848	4,428,445	332,625,043	4,445,449	9,556,540	517,412	4,119,172	2,441,533	7,713,562	2,242,466	1,427,339
\$100,000 under \$200,000	3,899,725	445,876,817	3,046,147	318,743,972	3,276,282	12,845,977	690,848	7,610,530	2,164,484	12,009,685	1,586,243	1,068,789
\$200,000 under \$500,000	399,395	255,945,594	753,798	151,292,852	874,425	10,372,088	347,721	7,308,957	714,630	9,803,106	448,928	1,240,960
\$500,000 under \$1,000,000	149,112	100,562,110	125,116	49,221,880	147,905	5,194,162	81,031	3,985,839	130,566	4,685,806	77,011	505,817
\$1,000,000 or more	69,660	181,564,660	60,005	52,290,830	69,554	12,000,118	45,743	5,703,789	64,192	10,465,550	40,070	941,982
Nontaxable returns, total	28,323,684	170,877,594	22,741,712	180,910,976	8,306,921	12,390,847	399,518	3,789,364	2,566,815	5,578,712	823,917	598,196

Footnotes at end of table



Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Alimony received			Business or profession			Capital gain distributions reported on Form 1040			Sales of capital assets reported on Schedule D		
	Net income		Net loss	Net income		Net loss	Net income		Net loss	Net gain in AGI		Net loss in AGI
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total.....</b>	<b>421,716</b>	<b>4,397,832</b>	<b>12,181,691</b>	<b>187,208,680</b>	<b>3,762,436</b>	<b>21,005,091</b>	<b>4,014,164</b>	<b>2,743,634</b>	<b>9,191,544</b>	<b>149,986,402</b>	<b>5,516,998</b>	<b>10,441,694</b>
No adjusted gross income	4,768	18,316	108,405	1,384,476	325,320	5,289,153	17,187	5,644	115,064	5,810,413	204,437	461,152
\$1 under \$5,000	*6,371	*48,526	891,894	2,448,798	142,802	625,007	408,508	208,805	416,626	622,134	321,621	550,470
\$5,000 under \$10,000	47,350	185,212	1,321,383	7,467,758	199,367	850,461	254,719	129,366	476,932	1,188,962	360,120	744,074
\$10,000 under \$15,000	57,995	384,958	1,205,324	9,363,566	258,674	1,196,461	248,584	121,142	587,271	1,577,693	379,984	668,533
\$15,000 under \$20,000	62,194	453,082	1,007,580	9,194,909	249,360	1,241,156	239,918	171,734	585,912	2,238,099	336,062	595,776
\$20,000 under \$25,000	47,227	321,127	853,775	7,978,847	245,398	887,562	284,602	207,415	526,302	1,888,020	302,175	569,062
\$25,000 under \$30,000	47,558	308,446	836,003	8,304,719	290,431	1,136,851	228,670	244,497	473,484	2,066,059	322,854	552,823
\$30,000 under \$40,000	63,300	512,549	1,372,756	14,705,980	462,825	1,614,887	445,372	235,141	881,718	3,975,178	566,568	1,004,699
\$40,000 under \$50,000	39,169	559,815	1,057,110	13,362,646	432,664	1,632,082	393,392	286,976	855,001	4,345,546	490,297	826,148
\$50,000 under \$75,000	26,310	638,029	1,734,300	27,637,768	680,538	2,454,312	783,944	459,340	1,677,398	10,985,344	949,789	1,670,619
\$75,000 under \$100,000	9,626	378,628	748,173	18,682,368	248,487	1,149,274	426,884	320,443	927,315	9,205,066	536,739	982,292
\$100,000 under \$200,000	7,677	320,403	691,158	35,198,142	178,138	1,408,022	246,480	260,159	1,113,105	19,910,198	560,769	1,148,212
\$200,000 under \$500,000	1,544	242,528	210,241	21,490,798	53,708	759,089	47,654	60,946	421,271	21,478,927	227,366	514,499
\$500,000 under \$1,000,000	*149	*15,505	39,624	5,445,773	9,098	261,434	4,311	25,337	87,421	13,923,658	39,941	103,251
\$1,000,000 or more	79	10,796	13,393	4,562,130	5,496	519,338	960	7,690	45,925	50,762,974	18,415	50,073
<b>Taxable returns, total.....</b>	<b>353,669</b>	<b>4,051,534</b>	<b>8,902,024</b>	<b>165,614,278</b>	<b>2,941,353</b>	<b>13,066,477</b>	<b>3,727,884</b>	<b>2,607,966</b>	<b>8,262,560</b>	<b>141,823,891</b>	<b>4,692,424</b>	<b>8,458,109</b>
No adjusted gross income	*36	*4,303	663	78,385	1,517	156,430	*24	*5	1,683	1,317,263	1,375	3,194
\$1 under \$5,000	-	-	50,353	74,234	*4,150	*2,704	332,775	172,065	214,829	260,864	67,539	49,028
\$5,000 under \$10,000	22,880	104,706	330,628	1,744,040	86,773	191,724	166,632	86,648	233,771	523,898	134,837	225,858
\$10,000 under \$15,000	42,716	288,102	542,583	3,842,073	151,191	1,170,880	186,659	102,736	418,657	1,008,459	251,938	427,001
\$15,000 under \$20,000	47,547	376,474	608,213	4,992,934	172,860	728,498	207,012	164,232	478,034	1,706,074	290,368	470,729
\$20,000 under \$25,000	44,679	291,309	742,030	6,662,975	222,106	741,128	269,512	197,256	487,204	1,650,620	281,291	528,425
\$25,000 under \$30,000	47,558	308,446	797,228	7,842,710	282,699	1,066,898	228,575	244,169	456,975	1,731,528	311,514	520,754
\$30,000 under \$40,000	63,300	512,549	1,355,188	14,374,656	454,992	1,562,259	441,969	230,280	865,521	3,824,097	554,632	977,138
\$40,000 under \$50,000	39,169	559,815	1,055,361	13,279,140	431,282	1,598,584	383,227	286,579	849,314	4,217,794	484,385	812,006
\$50,000 under \$75,000	26,310	638,029	1,729,947	27,447,502	659,571	2,430,555	783,779	458,308	1,697,169	10,803,699	943,766	1,692,596
\$75,000 under \$100,000	9,626	378,628	747,058	18,626,801	248,389	1,144,873	424,331	311,546	923,626	9,099,976	535,329	978,469
\$100,000 under \$200,000	7,877	320,403	690,767	35,180,907	177,837	1,378,558	246,455	260,158	1,111,872	19,765,219	560,074	1,146,067
\$200,000 under \$500,000	1,543	242,468	210,045	21,473,588	53,607	748,658	47,644	60,937	420,799	21,349,955	227,105	513,781
\$500,000 under \$1,000,000	*149	*15,505	39,593	5,442,223	9,067	254,013	4,311	25,337	87,327	13,838,648	39,881	103,079
\$1,000,000 or more	79	10,796	13,347	4,552,309	5,481	517,814	960	7,690	45,760	50,705,527	18,398	46,995
<b>Nontaxable returns, total.....</b>	<b>68,047</b>	<b>346,359</b>	<b>3,278,667</b>	<b>21,584,402</b>	<b>821,084</b>	<b>7,938,614</b>	<b>286,280</b>	<b>135,668</b>	<b>928,984</b>	<b>8,162,511</b>	<b>24,574</b>	<b>1,993,574</b>

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain			Short-term capital loss			Short-term loss carryover			Short-term gain from other forms		
	Number of returns	Amount	(26)	Number of returns	Amount	(27)	(28)	Number of returns	Amount	(29)	(30)	(31)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>	<b>3,571,405</b>	<b>23,145,150</b>	<b>4,339,670</b>	<b>47,479,026</b>	<b>628,059</b>	<b>20,356,795</b>	<b>168,690</b>	<b>1,969,924</b>	<b>89,762</b>	<b>595,838</b>	<b>10,975,659</b>	<b>167,962,762</b>
No adjusted gross income	59,766	885,833	115,678	4,506,347	48,980	2,833,922	2,936	45,574	4,645	65,623	195,476	8,135,731
\$1 under \$5,000	136,442	174,592	183,761	1,172,082	29,784	721,621	5,087	3,932	1,276	1,278	541,870	836,197
\$5,000 under \$10,000	123,382	191,601	153,499	1,534,969	41,363	831,466	9,571	9,571	1,979	1,399	808,302	1,710,540
\$10,000 under \$15,000	158,712	359,419	209,841	1,339,474	26,284	604,739	11,527	24,679	4,380	6,617	711,353	1,933,655
\$15,000 under \$20,000	142,835	337,561	211,461	1,317,623	29,617	676,010	7,766	29,617	5,074	9,644	683,992	2,674,556
\$20,000 under \$25,000	167,875	348,847	192,740	1,307,879	32,549	626,197	12,884	34,951	2,002	7,169	619,926	2,276,947
\$25,000 under \$30,000	143,054	436,152	245,133	1,328,617	33,264	743,113	6,089	15,673	5,648	12,816	563,445	2,521,476
\$30,000 under \$40,000	322,389	886,316	370,054	2,409,408	48,553	1,055,294	13,982	56,691	7,931	64,129	895,449	4,584,581
\$40,000 under \$50,000	293,963	1,079,661	339,811	2,170,391	36,424	974,066	24,243	24,243	5,116	18,781	976,607	4,840,719
\$50,000 under \$75,000	714,599	2,339,248	764,705	5,639,374	104,233	2,904,146	28,476	153,589	18,952	58,313	1,906,542	12,937,360
\$75,000 under \$100,000	405,395	1,622,174	447,781	3,309,757	57,713	1,440,019	14,708	66,568	6,516	15,639	1,103,613	10,596,014
\$100,000 under \$200,000	547,793	3,586,875	642,278	6,889,339	80,272	2,760,470	17,678	164,822	11,704	72,834	1,355,909	22,550,588
\$200,000 under \$500,000	254,145	4,094,035	308,568	6,543,629	44,730	2,210,511	14,680	438,180	8,699	58,358	548,520	23,993,663
\$500,000 under \$1,000,000	63,316	2,046,767	73,403	2,882,512	11,674	839,733	3,336	194,558	2,669	36,579	113,245	15,304,795
\$1,000,000 or more	37,737	4,627,056	42,654	5,127,494	6,610	1,135,489	2,859	486,756	3,159	166,478	59,408	53,094,929
<b>Taxable returns, total</b>	<b>3,264,424</b>	<b>21,337,874</b>	<b>3,809,324</b>	<b>38,269,378</b>	<b>489,923</b>	<b>14,919,170</b>	<b>150,339</b>	<b>1,979,560</b>	<b>76,843</b>	<b>504,471</b>	<b>9,727,634</b>	<b>185,116,111</b>
No adjusted gross income	952	69,568	1,145	313,556	416	116,308	39	5,391	100	917	2,045	1709,654
\$1 under \$5,000	63,300	48,045	56,107	52,788	5,909	1,045	1,273	688	1,273	1,285	248,686	292,568
\$5,000 under \$10,000	85,038	81,071	77,095	130,276	7,505	135,221	1,273	2,449	1,598	1,176	278,742	693,507
\$10,000 under \$15,000	116,550	243,882	134,035	594,739	13,038	273,623	7,485	21,849	4,373	6,163	500,397	1,173,756
\$15,000 under \$20,000	101,377	227,439	165,633	864,409	19,894	398,199	4,540	14,073	1,618	2,495	578,918	1,953,590
\$20,000 under \$25,000	155,441	296,472	175,228	1,095,143	27,864	517,913	11,701	30,853	2,228	1,613	571,031	1,961,871
\$25,000 under \$30,000	136,534	363,896	236,195	1,182,091	30,727	644,055	5,785	12,471	5,648	12,816	545,102	2,177,271
\$30,000 under \$40,000	319,385	847,560	356,304	2,190,897	45,035	974,880	13,972	56,275	7,803	61,345	971,015	4,290,118
\$40,000 under \$50,000	289,164	1,035,174	334,230	2,014,384	35,715	905,639	22,994	23,059	5,062	17,881	862,748	4,662,814
\$50,000 under \$75,000	711,515	2,398,637	759,925	5,343,588	103,406	2,736,079	28,095	150,905	16,834	57,511	1,893,362	12,506,453
\$75,000 under \$100,000	403,265	1,860,080	445,953	3,211,120	57,524	1,396,102	14,703	66,472	6,145	11,729	1,089,808	10,457,498
\$100,000 under \$200,000	547,201	3,548,517	641,438	6,768,094	80,039	2,700,345	17,670	164,668	11,690	71,989	1,354,459	22,328,654
\$200,000 under \$500,000	253,800	4,054,189	308,157	6,456,590	44,615	2,186,531	14,647	435,645	8,665	56,557	547,872	23,805,540
\$500,000 under \$1,000,000	63,222	2,031,847	73,286	2,818,317	11,635	802,125	3,320	194,089	2,659	35,408	113,107	15,184,518
\$1,000,000 or more	37,681	4,810,501	42,595	5,053,474	6,601	1,131,126	2,842	484,542	3,151	165,597	59,342	52,918,603
<b>Nontaxable returns, total</b>	<b>306,981</b>	<b>1,807,276</b>	<b>530,346</b>	<b>9,209,648</b>	<b>138,135</b>	<b>5,437,626</b>	<b>18,353</b>	<b>90,364</b>	<b>10,918</b>	<b>91,367</b>	<b>1,248,024</b>	<b>11,865,651</b>

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued										Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms		Long-term loss from other forms					
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)		
<b>All returns, total.....</b>	<b>6,505,182</b>	<b>78,215,071</b>	<b>1,521,913</b>	<b>40,135,755</b>	<b>2,968,190</b>	<b>57,994,112</b>	<b>84,826</b>	<b>852,917</b>	<b>1,613,635</b>	<b>89,930,966</b>		
No adjusted gross income	182,553	9,794,901	84,884	6,393,019	76,004	4,256,294	6,660	102,570				
\$1 under \$5,000	324,316	1,954,093	79,189	1,143,979	75,415	293,272	*1,739	*4,623				
\$5,000 under \$10,000	377,252	3,844,277	106,393	2,360,060	152,921	541,067	*4,448	*115,559				
\$10,000 under \$15,000	403,539	2,874,892	98,988	1,521,971	215,937	695,449	*25	*1,053				
\$15,000 under \$20,000	379,848	3,126,442	91,038	1,742,418	216,697	1,092,284	*5,497	*12,465				
\$20,000 under \$25,000	348,957	2,699,579	73,610	1,378,939	189,470	942,572	*904	*3,189				
\$25,000 under \$30,000	338,764	2,841,590	66,755	1,724,448	150,603	1,068,463	7,895	*37,518				
\$30,000 under \$40,000	609,041	4,770,768	132,974	2,453,283	260,534	1,723,879	6,047	12,833				
\$40,000 under \$50,000	533,611	3,961,363	99,198	2,080,626	278,786	1,773,331	6,539	30,654				
\$50,000 under \$75,000	1,106,500	9,553,771	260,679	5,140,097	465,895	4,480,159	13,147	30,655	112,027	936,861		
\$75,000 under \$100,000	659,392	5,969,619	151,866	3,089,600	267,322	3,872,878	5,434	23,287	116,413	1,270,318		
\$100,000 under \$200,000	757,951	10,313,557	164,639	4,983,727	345,382	8,630,441	13,380	111,960	829,096	13,483,790		
\$200,000 under \$500,000	381,870	7,525,714	83,668	3,227,761	182,741	9,106,546	7,803	91,482	426,966	17,576,369		
\$500,000 under \$1,000,000	78,386	3,248,710	18,051	1,178,039	42,721	5,585,320	2,478	51,175	84,984	11,864,617		
\$1,000,000 or more	43,371	5,735,774	9,604	1,727,907	25,763	13,932,155	2,829	223,695	44,119	44,897,011		
<b>Taxable returns total.....</b>	<b>5,601,132</b>	<b>59,182,481</b>	<b>1,194,399</b>	<b>28,241,640</b>	<b>2,533,794</b>	<b>52,464,739</b>	<b>71,989</b>	<b>615,344</b>	<b>1,613,550</b>	<b>89,918,598</b>		
No adjusted gross income	1,864	577,338	989	339,610	1,151	855,594	89	1,201				
\$1 under \$5,000	91,566	83,229	*5,750	*1,864	*6,534	*68,564	*1,273	*1,897				
\$5,000 under \$10,000	152,143	986,120	27,366	568,962	40,066	171,742	*2,871	*11,148				
\$10,000 under \$15,000	283,268	1,429,258	56,789	688,970	120,688	314,909	*8	*71				
\$15,000 under \$20,000	308,030	1,903,210	62,689	1,096,815	177,398	760,537	*2,717	*6,129				
\$20,000 under \$25,000	316,429	2,312,320	66,445	1,142,751	168,254	774,453	*228	*2,419				
\$25,000 under \$30,000	323,639	2,445,881	62,552	1,449,014	145,031	928,965	7,694	37,461				
\$30,000 under \$40,000	599,241	4,349,698	127,375	2,174,063	274,269	1,640,028	*5,919	*8,407				
\$40,000 under \$50,000	531,148	3,804,312	97,868	1,948,776	276,674	1,726,908	*6,485	*29,533				
\$50,000 under \$75,000	1,086,716	9,313,882	259,162	4,920,894	462,971	4,383,278	13,030	29,457	112,027	936,861		
\$75,000 under \$100,000	657,351	5,782,511	151,648	3,017,502	265,184	3,831,493	5,064	17,481	116,412	1,270,309		
\$100,000 under \$200,000	756,534	10,135,377	164,207	4,906,991	344,778	8,534,697	13,966	108,396	829,070	13,482,675		
\$200,000 under \$500,000	381,416	7,418,115	83,689	3,171,168	182,448	9,040,471	7,765	89,049	426,940	17,572,136		
\$500,000 under \$1,000,000	78,271	3,178,592	18,019	1,124,754	42,650	5,551,736	2,469	49,434	84,984	11,862,271		
\$1,000,000 or more	43,315	5,664,638	9,560	1,709,487	25,720	13,881,365	2,622	223,261	44,115	44,894,345		
<b>Non taxable returns, total.....</b>	<b>904,050</b>	<b>19,032,589</b>	<b>327,514</b>	<b>11,894,114</b>	<b>434,396</b>	<b>5,529,373</b>	<b>12,827</b>	<b>237,573</b>	<b>85</b>	<b>12,368</b>		

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions				Total		Pensions and annuities	
	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount								
					(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total.....	801,564	5,589,453	973,089	8,757,184	4,777,297	33,106,103	19,063,270	288,967,847	17,893,606	205,422,984		
No adjusted gross income	34,793	554,418	83,733	3,720,275	34,619	437,679	124,552	1,534,390	100,991	835,878		
\$1 under \$5,000	23,020	57,554	22,469	148,003	100,933	247,632	604,801	2,527,748	559,044	1,327,157		
\$5,000 under \$10,000	32,717	87,335	54,245	241,633	409,987	1,209,222	2,035,796	11,466,536	2,000,145	9,346,319		
\$10,000 under \$15,000	70,501	241,240	57,397	254,467	561,478	1,846,156	2,524,135	20,962,208	2,471,903	17,875,843		
\$15,000 under \$20,000	66,870	201,895	74,076	354,750	598,202	2,773,278	2,182,047	22,860,076	2,128,618	20,274,560		
\$20,000 under \$25,000	50,466	222,372	58,320	168,791	448,033	2,110,602	1,752,024	22,046,978	1,673,849	18,531,316		
\$25,000 under \$30,000	49,805	168,938	55,209	339,015	337,538	1,577,748	1,303,538	15,987,411	1,252,507	13,713,151		
\$30,000 under \$40,000	61,936	304,774	69,939	327,475	545,131	3,457,165	2,091,267	30,720,742	1,948,116	24,455,509		
\$40,000 under \$50,000	67,759	238,908	58,558	206,888	456,622	3,034,247	1,872,712	30,581,647	1,556,139	21,847,991		
\$50,000 under \$75,000	129,156	931,010	123,745	490,118	692,692	6,100,774	2,850,533	56,152,320	2,395,095	37,555,856		
\$75,000 under \$100,000	60,740	399,738	88,366	487,363	299,660	3,461,568	1,052,058	27,264,360	902,364	16,982,133		
\$100,000 under \$200,000	91,089	881,175	113,702	522,815	224,588	4,441,879	832,452	31,361,491	714,238	16,561,964		
\$200,000 under \$500,000	43,222	596,148	75,569	710,418	55,502	1,741,936	181,542	10,594,217	154,027	4,428,726		
\$500,000 under \$1,000,000	11,531	241,130	22,443	322,071	8,735	407,827	30,875	2,823,172	24,618	1,009,383		
\$1,000,000 or more	7,977	442,321	14,296	483,102	3,588	258,388	14,937	2,084,550	11,952	677,169		
Taxable returns, total.....	640,980	4,698,256	748,808	3,896,562	4,135,891	30,502,717	16,142,022	289,866,681	15,089,074	191,141,932		
No adjusted gross income	438	96,843	482	59,598	274	6,532	867	32,300	624	13,558		
\$1 under \$5,000	*2,530	*620	*1,115	*8	*4,635	*7,510	31,185	170,047	26,003	68,475		
\$5,000 under \$10,000	8,772	13,455	17,172	56,181	169,527	530,018	820,539	4,737,849	814,975	4,092,356		
\$10,000 under \$15,000	28,447	106,573	15,816	36,707	371,284	1,169,919	1,854,586	15,827,000	1,812,175	13,477,588		
\$15,000 under \$20,000	46,282	151,235	53,055	128,385	546,749	2,488,586	1,948,828	20,579,377	1,901,557	18,435,853		
\$20,000 under \$25,000	37,542	183,100	51,577	120,138	432,978	2,020,911	1,891,470	21,863,501	1,617,894	18,244,544		
\$25,000 under \$30,000	46,163	162,844	50,723	152,966	331,764	1,533,176	1,266,155	15,762,556	1,235,164	13,549,961		
\$30,000 under \$40,000	61,421	297,164	67,264	245,438	541,098	3,424,354	2,078,787	30,531,129	1,937,992	24,342,758		
\$40,000 under \$50,000	67,481	236,637	54,367	174,167	450,263	2,919,379	1,862,823	30,457,505	1,546,589	27,146,619		
\$50,000 under \$75,000	128,424	908,238	123,445	461,207	692,481	6,096,869	2,845,895	56,030,854	2,390,854	37,543,915		
\$75,000 under \$100,000	59,848	399,653	88,109	453,995	299,540	3,459,606	1,050,412	27,215,734	900,724	16,959,411		
\$100,000 under \$200,000	91,000	878,262	113,556	512,034	224,537	4,440,650	832,320	31,356,687	714,112	16,559,447		
\$200,000 under \$500,000	43,142	592,359	75,430	898,385	55,451	1,739,808	191,377	10,579,680	153,881	4,423,205		
\$500,000 under \$1,000,000	11,508	240,103	22,415	317,916	8,725	407,301	30,847	2,819,725	24,592	1,007,768		
\$1,000,000 or more	7,963	441,152	14,273	479,457	3,585	258,096	14,924	2,082,727	11,940	676,474		
Non taxable returns, total.....	160,604	870,197	224,281	4,860,622	641,406	2,803,386	2,921,248	19,101,186	2,804,532	14,281,051		

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Rent				Royalty			Farm rental				
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss	Net income		Net loss		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount			
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	4,361,197	34,116,730	4,796,684	28,065,984	1,100,482	4,999,729	59,671	122,376	498,629	3,407,142	148,357	508,567
No adjusted gross income	88,305	920,343	164,501	3,286,687	27,620	232,275	1,547	16,840	13,173	48,242	8,629	52,719
\$1 under \$5,000	143,071	343,628	139,739	702,809	28,169	28,142	*455	*1,463	22,353	28,053	*8,913	*37,306
\$5,000 under \$10,000	352,084	1,158,880	176,961	773,996	66,825	65,215	*5,014	*8,120	163,660	*14,384	*50,183	*50,183
\$10,000 under \$15,000	428,613	1,497,984	270,072	1,123,902	80,525	129,530	*4,928	*6,750	64,266	254,118	10,045	34,419
\$15,000 under \$20,000	308,584	1,161,681	278,228	1,233,873	77,126	179,577	*4,773	*996	55,300	350,631	*4,851	*5,866
\$20,000 under \$25,000	290,949	1,370,228	284,904	1,243,815	66,453	97,611	*1,403	*3,656	32,817	240,234	24,106	68,544
\$25,000 under \$30,000	252,841	1,107,344	276,805	1,342,714	60,405	130,283	*5,075	*3,421	26,905	196,910	*6,816	*14,455
\$30,000 under \$40,000	446,243	1,881,921	532,607	2,408,227	116,593	230,666	*1,713	*4,029	61,466	282,863	19,777	62,695
\$40,000 under \$50,000	395,496	1,952,243	511,825	2,215,543	108,107	255,645	2,585	12,314	40,379	298,368	11,407	38,184
\$50,000 under \$75,000	709,211	4,675,247	995,103	4,829,424	179,573	387,715	17,254	22,504	56,962	582,307	17,555	53,944
\$75,000 under \$100,000	319,228	2,758,934	513,636	2,941,363	89,516	415,440	3,589	7,188	23,073	209,984	*6,533	*4,923
\$100,000 under \$200,000	405,613	5,843,967	467,313	3,482,874	115,869	681,042	6,511	7,720	46,034	540,964	10,648	54,931
\$200,000 under \$500,000	163,127	5,002,693	147,012	1,703,338	58,591	817,311	3,028	3,574	8,697	178,428	3,769	18,428
\$500,000 under \$1,000,000	35,743	2,009,009	25,787	433,946	14,576	434,305	1,046	9,675	945	16,336	613	4,710
\$1,000,000 or more	19,080	2,432,648	12,191	343,474	10,535	914,962	751	14,116	739	15,945	310	7,260
Taxable returns, total	3,617,275	30,943,941	4,104,390	21,807,676	995,201	4,583,528	52,320	86,704	403,122	3,063,462	112,359	342,114
No adjusted gross income	1,201	76,712	782	44,846	244	13,942	*6	*53	*23	*214	-	-
\$1 under \$5,000	*4,935	*9,658	*3,927	*11,465	*3,821	*3,560	-	-	*3,662	*2,437	-	-
\$5,000 under \$10,000	107,372	323,241	48,385	200,808	24,018	31,438	*1,273	*283	*6,216	*23,856	*1,275	*562
\$10,000 under \$15,000	271,498	885,892	146,634	552,779	51,361	74,872	*3,647	*1,03	45,951	181,930	*4,748	*7,713
\$15,000 under \$20,000	232,409	940,442	208,405	806,402	67,883	154,577	*4,773	*996	53,273	336,381	*4,850	*5,860
\$20,000 under \$25,000	270,768	1,278,867	254,146	990,995	63,454	97,171	*1,254	*973	30,296	193,062	24,106	68,544
\$25,000 under \$30,000	248,469	1,048,825	259,645	1,120,137	58,087	103,787	*5,075	*3,421	25,805	191,189	*6,816	*14,455
\$30,000 under \$40,000	438,509	1,807,601	522,107	2,296,672	115,806	229,588	*1,710	*4,024	61,205	282,268	19,777	62,695
\$40,000 under \$50,000	384,293	1,929,703	508,058	2,176,312	107,665	235,540	*2,583	*12,302	40,376	298,306	11,407	38,184
\$50,000 under \$75,000	708,834	4,635,602	988,573	4,756,876	178,097	383,285	17,551	22,489	56,938	582,209	17,551	53,908
\$75,000 under \$100,000	318,046	2,746,813	512,705	2,911,687	89,443	414,914	3,438	7,185	23,068	209,966	*6,484	*4,918
\$100,000 under \$200,000	405,227	5,831,921	466,333	3,472,986	115,776	679,660	6,500	7,674	46,031	540,928	10,647	54,931
\$200,000 under \$500,000	162,952	4,992,442	146,780	1,693,545	58,486	813,696	3,020	3,535	8,695	178,427	3,767	18,420
\$500,000 under \$1,000,000	35,700	2,006,688	25,739	430,169	14,550	433,208	1,042	9,630	944	16,335	611	4,683
\$1,000,000 or more	19,084	2,429,552	12,171	337,965	10,512	914,290	749	14,037	739	15,945	310	7,260
Nontaxable returns, total	743,922	3,172,789	692,293	6,258,309	141,281	416,201	7,351	35,672	96,507	353,679	35,998	166,464

Footnotes at end of table



**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Total rental and royalty				Partnership and S Corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(6a)	(7a)	(7b)	(7c)	(7d)	(7e)	(7f)	(7g)	(7h)	(7i)	(7j)	(7k)	(7l)
<b>All returns, total</b>	<b>5,427,423</b>	<b>41,749,695</b>	<b>4,698,703</b>	<b>25,782,666</b>	<b>3,491,220</b>	<b>154,276,614</b>	<b>2,098,342</b>	<b>39,890,769</b>	<b>463,256</b>	<b>6,091,634</b>	<b>44,453</b>	<b>598,399</b>
No adjusted gross income	108,861	1,086,787	172,042	2,534,978	44,479	1,136,037	152,652	15,550,230	7,840	105,252	**2,789	**197,469
\$1 under \$5,000	179,016	374,874	146,321	680,894	88,006	205,097	59,441	482,210	19,786	19,042	**	**
\$5,000 under \$10,000	1,348,223	794,982	121,913	794,982	507,043	78,648	71,701	34,637	81,717	11,128	*1,128	*1,128
\$10,000 under \$15,000	530,983	1,861,088	1,151,468	1,861,088	161,353	994,856	105,924	717,578	47,767	129,060	*735	*2,428
\$15,000 under \$20,000	410,560	1,681,069	280,138	1,173,649	185,170	1,096,150	88,948	782,483	13,585	65,763	*2,018	*13,238
\$20,000 under \$25,000	356,693	1,682,826	296,281	1,292,927	161,833	1,077,827	84,983	438,707	24,781	134,049	*784	*138
\$25,000 under \$30,000	310,646	1,423,011	278,682	1,258,425	146,608	1,232,748	104,530	830,681	15,469	86,251	5,786	5,684
\$30,000 under \$40,000	568,328	2,356,586	517,278	2,346,289	315,013	2,296,914	168,684	1,168,529	34,081	223,373	*375	*1,100
\$40,000 under \$50,000	500,901	2,482,043	1,844,878	2,322,478	266,559	2,716,311	197,764	926,173	48,575	164,923	6,854	20,455
\$50,000 under \$75,000	873,512	5,578,752	1,011,030	4,932,373	542,078	7,300,153	384,795	2,403,461	80,347	430,949	5,436	14,557
\$75,000 under \$100,000	395,851	3,338,968	515,654	3,044,351	365,281	7,269,877	201,948	1,523,384	34,253	319,193	4,930	14,985
\$100,000 under \$200,000	485,118	6,929,085	397,580	2,605,174	628,510	24,053,878	264,738	3,489,477	56,750	826,478	7,474	34,877
\$200,000 under \$500,000	193,363	5,861,837	81,858	1,003,263	341,733	34,536,339	138,232	3,953,071	31,742	1,131,907	4,346	51,248
\$500,000 under \$1,000,000	43,140	2,413,653	17,958	345,751	81,072	19,655,208	28,027	2,084,784	8,368	547,608	1,155	18,367
\$1,000,000 or more	24,977	3,326,804	9,138	295,644	43,611	48,193,116	14,051	4,820,399	5,235	1,828,043	1,036	223,688
<b>Taxable returns, total</b>	<b>4,526,498</b>	<b>38,012,182</b>	<b>3,974,974</b>	<b>20,284,043</b>	<b>3,128,513</b>	<b>151,320,566</b>	<b>1,711,614</b>	<b>21,991,656</b>	<b>409,375</b>	<b>5,873,603</b>	<b>39,718</b>	<b>412,926</b>
No adjusted gross income	1,273	79,461	824	68,407	941	309,131	2,027	1,016,274	227	13,333	43	23,572
\$1 under \$5,000	*11,142	*15,635	*2,655	*4,747	26,444	32,118	*3,789	*12,638	*13,229	*12,638	-	*7,319
\$5,000 under \$10,000	132,759	374,707	48,850	184,994	40,773	140,325	19,313	163,905	22,300	57,749	*1,115	*87
\$10,000 under \$15,000	545,983	1,138,193	147,116	545,864	91,165	446,485	55,169	244,358	37,644	117,136	*259	*275
\$15,000 under \$20,000	327,857	1,426,365	209,859	796,733	137,749	739,076	57,857	250,437	8,426	31,817	*2,017	*13,207
\$20,000 under \$25,000	334,283	1,548,271	264,238	1,025,655	124,581	834,505	75,274	345,072	22,543	129,203	-	*3,546
\$25,000 under \$30,000	301,877	1,338,687	258,756	1,023,960	140,992	1,198,739	94,700	722,563	15,297	83,619	*5,629	*13,461
\$30,000 under \$40,000	562,121	2,283,456	508,167	2,236,397	308,711	3,214,317	189,235	1,032,583	32,662	223,221	*328	*287
\$40,000 under \$50,000	499,381	2,440,286	511,234	2,279,869	282,537	2,656,035	192,312	708,992	41,388	151,878	*6,152	*20,120
\$50,000 under \$75,000	870,800	5,537,552	1,004,450	4,867,171	538,584	7,202,293	378,392	2,210,025	80,157	430,468	5,432	14,552
\$75,000 under \$100,000	394,649	3,327,984	516,526	3,028,832	363,626	7,161,640	199,884	1,438,810	33,612	314,164	4,924	14,071
\$100,000 under \$200,000	484,716	6,917,773	398,586	2,592,105	628,214	24,042,804	264,738	3,349,149	56,333	808,480	7,308	34,615
\$200,000 under \$500,000	193,128	5,847,855	81,675	994,864	341,530	34,519,991	137,842	3,815,727	31,678	1,128,379	4,334	49,293
\$500,000 under \$1,000,000	43,084	2,410,195	17,917	342,831	81,037	19,650,885	27,922	1,967,652	8,350	546,147	1,144	16,189
\$1,000,000 or more	24,945	3,326,259	9,119	290,532	43,569	48,172,212	13,997	4,707,656	5,230	1,825,340	1,032	223,113
<b>Non taxable returns, total</b>	<b>900,925</b>	<b>3,737,513</b>	<b>723,729</b>	<b>5,498,623</b>	<b>362,707</b>	<b>2,956,048</b>	<b>386,728</b>	<b>17,999,111</b>	<b>53,881</b>	<b>216,031</b>	<b>4,735</b>	<b>185,474</b>

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm			Unemployment compensation			Social security benefits			Foreign earned income exclusion		
	Net income		Net loss	Number of returns		Amount	Total		In adjusted gross income		Number of returns	Amount
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount				
									(81)	(82)		
All returns, total	757,742	8,386,824	1,484,592	15,774,725	8,530,794	20,285,055	10,040,115	112,332,115	5,891,912	38,633,292	257,240	11,086,943
No adjusted gross income	20,017	205,380	125,777	3,221,652	23,689	75,731	90,471	864,285	1,923	6,732	59,515	1,838,733
\$1 under \$5,000	31,205	49,181	64,097	507,271	389,134	589,363	596,915	5,097,017	5,857	15,337	58,095	2,239,066
\$5,000 under \$10,000	80,828	321,328	101,345	560,591	1,045,304	2,006,870	1,040,363	10,215,203	16,888	71,280	9,425	487,953
\$10,000 under \$15,000	102,308	633,312	161,946	1,290,680	1,221,748	2,719,231	1,134,281	12,598,760	39,872	155,215	17,013	691,955
\$15,000 under \$20,000	78,730	630,564	110,419	962,674	1,030,227	2,362,489	985,116	11,052,334	101,280	241,385	24,077	631,040
\$20,000 under \$25,000	58,845	506,912	111,145	708,557	841,515	1,978,095	828,438	9,833,576	479,080	726,473	8,736	510,398
\$25,000 under \$30,000	70,189	594,368	97,032	888,911	721,999	1,828,984	762,129	8,440,258	661,338	1,260,354	7,306	489,240
\$30,000 under \$35,000	79,438	977,355	176,970	2,498,455	1,111,717	2,888,839	1,264,748	13,832,562	1,259,009	4,711,838	7,576	420,175
\$35,000 under \$40,000	70,335	800,994	179,091	1,475,392	843,557	2,246,424	938,890	9,893,984	938,990	6,023,163	14,800	566,024
\$40,000 under \$50,000	94,274	1,527,239	196,997	1,692,999	962,558	2,612,263	1,316,543	15,202,556	1,316,435	12,444,992	17,014	861,339
\$50,000 under \$75,000	25,956	623,794	63,795	629,474	223,222	601,760	516,284	7,034,650	518,284	5,963,645	8,765	542,544
\$75,000 under \$100,000	35,100	955,980	66,171	1,016,400	105,573	327,548	411,181	5,846,750	411,181	4,960,935	15,467	1,133,501
\$100,000 under \$200,000	8,178	379,441	21,412	658,418	9,572	35,868	111,886	1,896,939	111,886	1,608,327	7,572	580,962
\$200,000 under \$500,000	1,519	101,432	5,374	279,404	775	2,728	20,949	354,309	20,949	299,698	1,215	94,891
\$500,000 under \$1,000,000	819	89,844	3,010	382,867	225	813	9,921	176,952	9,921	149,638	664	49,085
\$1,000,000 or more	561,488	7,221,874	1,090,227	10,348,070	6,282,859	15,913,355	8,292,302	94,047,835	5,778,366	38,126,120	107,901	5,458,371
Taxable returns, total												
No adjusted gross income	358	30,712	297	46,276	*45	*250	348	2,717	*69	*581	-	
\$1 under \$5,000	*1,089	*431	*3,635	*24,889	*24,806	*16,450	35,447	229,186	-	-	*323	*12,902
\$5,000 under \$10,000	29,350	129,813	27,039	115,220	327,573	695,472	457,466	4,016,379	*4,920	*18,663	*4,089	*144,076
\$10,000 under \$15,000	45,008	306,358	74,392	542,859	613,774	1,512,212	803,644	8,290,653	34,960	150,059	*2,717	*173,667
\$15,000 under \$20,000	52,049	341,008	79,168	605,533	641,390	1,497,868	893,974	9,952,320	84,874	181,513	19,587	441,104
\$20,000 under \$25,000	50,898	408,043	102,114	604,989	724,167	1,723,345	800,125	9,469,135	459,771	690,302	*5,274	*332,187
\$25,000 under \$30,000	67,753	572,628	94,067	879,935	710,429	1,784,623	749,545	8,299,567	648,754	1,225,521	6,076	388,562
\$30,000 under \$35,000	79,165	970,178	175,995	1,480,884	1,100,365	2,868,600	1,246,032	13,690,911	1,242,284	4,639,962	5,662	284,915
\$35,000 under \$40,000	70,137	797,130	178,678	1,452,045	840,997	2,237,005	927,026	9,731,310	927,026	5,918,292	14,500	545,050
\$40,000 under \$45,000	94,143	1,520,116	195,253	1,648,871	962,515	2,611,769	1,306,626	15,097,187	1,306,626	12,355,540	17,014	861,339
\$45,000 under \$50,000	25,938	619,389	63,775	624,943	223,220	601,769	515,677	7,002,923	515,677	5,936,687	8,116	486,366
\$50,000 under \$75,000	35,095	955,926	66,074	1,008,313	103,017	324,589	410,714	5,841,587	410,714	4,954,888	15,143	1,105,394
\$75,000 under \$100,000	8,169	379,296	21,377	654,279	9,564	35,875	111,685	1,899,681	111,685	1,605,605	7,545	559,110
\$100,000 under \$200,000	1,518	101,422	5,359	277,530	773	2,715	20,912	353,708	20,912	299,193	1,212	94,616
\$200,000 under \$500,000	817	89,626	3,004	380,684	225	813	9,901	176,571	9,901	149,315	663	49,083
\$500,000 under \$1,000,000	196,254	1,174,750	394,355	5,426,655	2,247,935	4,371,700	1,747,813	18,284,280	113,547	513,172	149,338	5,638,572
\$1,000,000 or more												
Nontaxable returns, total												

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income				Net operating loss			Total	Statutory adjustments			
	Net income		Net loss		Net operating loss		Primary IRA payments		Secondary IRA payments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns		Amount	Number of returns	Amount	
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	5,281,439	24,211,731	172,309	2,296,517	431,277	47,045,252	17,859,335	39,103,321	3,902,183	5,974,238	1,707,973	2,414,533
No adjusted gross income	52,690	739,877	12,282	694,878	281,525	43,562,033	179,235	250,612	14,040	19,054	7,742	12,811
\$1 under \$5,000	388,492	473,624	*3,085	*82,052	32,279	314,224	1,051,440	443,985	108,713	157,343	4,310	2,230
\$5,000 under \$10,000	353,926	932,992	9,058	105,118	35,718	339,215	1,589,943	1,084,010	162,269	257,331	5,476	8,063
\$10,000 under \$15,000	358,759	617,219	14,755	147,272	28,066	235,668	1,614,939	1,528,830	214,673	359,480	50,687	79,159
\$15,000 under \$20,000	318,980	748,108	10,988	116,669	19,761	284,439	1,435,406	1,844,272	332,855	513,524	89,039	125,206
\$20,000 under \$25,000	345,300	1,062,846	*11,950	*90,637	11,610	164,357	1,378,041	2,058,141	464,103	710,171	135,653	184,930
\$25,000 under \$30,000	314,208	895,752	9,793	27,962	7,702	67,523	1,351,469	1,993,493	478,561	666,376	136,280	189,562
\$30,000 under \$40,000	607,924	1,416,606	10,666	96,794	6,465	126,997	2,277,408	4,042,349	753,367	1,098,280	336,437	489,632
\$40,000 under \$50,000	546,785	1,377,641	18,951	97,276	6,616	175,645	1,707,554	2,894,128	497,311	564,843	314,185	316,649
\$50,000 under \$75,000	896,218	2,844,344	19,757	126,272	10,345	283,417	2,444,575	5,748,418	394,614	703,030	263,150	399,736
\$75,000 under \$100,000	446,898	1,907,086	17,272	63,502	2,408	172,445	1,127,030	3,868,506	203,210	368,110	140,046	234,198
\$100,000 under \$200,000	443,000	3,831,610	21,913	273,327	4,398	319,679	1,145,477	6,931,106	185,248	354,402	149,672	251,982
\$200,000 under \$500,000	151,683	3,150,322	8,845	185,311	2,863	281,683	437,807	4,811,476	76,180	147,795	62,366	99,779
\$500,000 under \$1,000,000	38,161	1,677,039	1,887	76,069	978	229,286	78,606	1,010,379	11,841	22,586	9,087	14,667
\$1,000,000 or more	21,436	2,606,664	1,130	133,578	646	488,663	40,407	607,616	5,196	9,912	3,844	5,929
Taxable returns, total	4,530,055	21,582,195	141,709	1,363,103	80,500	8,215,797	14,136,661	36,107,226	3,643,545	5,605,400	1,627,130	2,303,786
No adjusted gross income	1,376	73,425	37	5,052	3,489	5,806,089	1,480	10,750	75	139	38	37
\$1 under \$5,000	172,933	162,906	*323	*25,903	*436	*44,865	97,279	59,304	35,080	50,923	-	-
\$5,000 under \$10,000	144,885	321,234	*2,082	*10,892	6,157	49,974	487,759	384,109	108,192	178,168	*3	*6
\$10,000 under \$15,000	209,694	301,474	*10,768	*58,152	10,879	34,362	845,774	884,693	174,577	299,788	26,342	41,861
\$15,000 under \$20,000	250,385	523,054	*7,739	*105,806	11,735	185,699	957,132	1,285,546	287,609	455,513	68,380	98,531
\$20,000 under \$25,000	311,447	936,556	*10,754	*89,142	8,947	142,465	1,216,589	1,854,688	441,763	680,001	122,803	168,905
\$25,000 under \$30,000	307,225	745,124	9,780	27,824	*5,669	*7,853	1,314,543	1,914,621	472,461	657,570	133,427	186,431
\$30,000 under \$40,000	600,732	1,356,741	10,621	96,175	5,799	96,417	2,251,403	3,955,161	751,471	1,094,593	334,556	487,671
\$40,000 under \$50,000	544,831	1,305,697	18,905	95,658	6,306	155,650	1,703,255	2,868,678	496,880	564,507	313,727	316,393
\$50,000 under \$75,000	894,267	2,772,649	19,694	121,548	10,222	270,947	2,437,191	5,701,659	393,881	701,568	262,907	399,515
\$75,000 under \$100,000	444,152	1,905,201	17,270	63,040	2,238	156,132	1,125,805	3,854,763	203,192	388,074	140,030	234,168
\$100,000 under \$200,000	439,270	3,801,869	21,909	273,285	4,272	294,053	1,142,112	6,929,183	185,214	354,342	149,652	251,950
\$200,000 under \$500,000	151,434	3,130,851	8,825	183,730	2,766	267,542	437,414	4,807,875	76,137	147,715	62,336	99,726
\$500,000 under \$1,000,000	38,107	1,668,295	1,878	74,677	954	223,688	78,540	1,009,191	11,839	22,576	9,085	14,663
\$1,000,000 or more	21,408	2,574,918	1,128	132,207	629	480,059	40,373	607,010	5,196	9,912	3,844	5,929
Nontaxable returns, total	751,384	2,628,536	30,600	933,414	350,777	38,029,455	3,722,674	2,996,094	258,638	388,638	80,844	110,747

Footnotes at end of table

Figures are estimates based on samples--money amounts are in thousands of dollars )

Footnotes at end of table



Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	Basic standard deduction			Additional standard deduction			Total itemized deductions			Exemptions			Taxable income			Income tax before credits		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(127)	(128)	(129)	(130)	(129)	(130)
<b>All returns, total</b> .....	<b>81,947,182</b>	<b>385,027,102</b>	<b>10,621,983</b>	<b>12,079,287</b>	<b>33,017,754</b>	<b>493,654,068</b>	<b>232,716,385</b>	<b>562,559,033</b>	<b>92,793,239</b>	<b>2,597,980,066</b>	<b>92,701,755</b>	<b>541,571,335</b>	<b>92,701,755</b>	<b>2,597,980,066</b>	<b>92,701,755</b>	<b>541,571,335</b>	<b>92,701,755</b>	<b>541,571,335</b>
No adjusted gross income	-	-	-	-	-	-	1,715,380	4,184,803	-	-	6,240	1,650	-	-	6,240	1,650	-	-
\$1 under \$5,000	14,427,838	48,789,943	895,758	950,870	196,240	2,016,853	11,559,281	28,246,267	3,913,150	21,411,931	3,823,558	359,408	3,913,150	21,411,931	3,823,558	359,408	3,823,558	359,408
\$5,000 under \$10,000	13,680,208	60,975,747	2,190,424	2,297,434	549,205	5,162,203	20,300,007	49,656,765	7,218,795	15,216,319	7,208,228	2,340,328	7,218,795	15,216,319	7,208,228	2,340,328	7,208,228	2,340,328
\$10,000 under \$15,000	12,634,321	60,744,002	2,327,161	2,626,039	829,480	8,955,378	24,041,459	58,828,414	10,255,827	17,462,402	10,255,827	7,161,902	10,255,827	17,462,402	10,255,827	7,161,902	10,255,827	7,161,902
\$15,000 under \$20,000	10,116,818	49,533,864	1,569,600	1,864,724	1,293,970	12,956,431	21,850,025	53,456,047	10,575,619	84,014,518	10,575,581	12,683,295	10,575,619	84,014,518	10,575,581	12,683,295	10,575,581	12,683,295
\$20,000 under \$25,000	8,172,745	41,076,127	1,085,735	1,277,562	1,487,243	13,903,818	19,307,682	47,253,823	9,487,125	113,900,469	9,487,127	17,148,287	9,487,125	113,900,469	9,487,127	17,148,287	9,487,127	17,148,287
\$25,000 under \$30,000	6,170,417	31,277,947	577,318	686,845	1,950,800	18,684,278	17,103,737	41,856,223	8,029,160	130,408,568	8,027,110	19,680,830	8,029,160	130,408,568	8,027,110	19,680,830	8,027,110	19,680,830
\$30,000 under \$40,000	7,878,180	42,321,326	748,472	873,387	4,132,198	42,011,705	27,903,103	68,305,351	11,941,880	265,103,003	11,942,142	42,248,066	11,941,880	265,103,003	11,942,142	42,248,066	11,942,142	42,248,066
\$40,000 under \$50,000	4,338,620	24,964,938	482,628	564,627	1,691,168	51,661,168	23,590,042	57,780,229	9,005,243	269,128,233	9,006,244	44,007,441	9,005,243	269,128,233	9,006,244	44,007,441	9,006,244	44,007,441
\$50,000 under \$75,000	3,627,098	21,777,885	217,733	640,802	4,989,506	124,591,733	37,846,656	92,871,243	13,103,782	555,521,635	13,104,287	97,724,674	13,103,782	555,521,635	13,104,287	97,724,674	13,104,287	97,724,674
\$75,000 under \$100,000	620,282	3,766,816	157,723	201,656	4,183,624	70,516,028	14,151,430	34,635,095	4,773,981	300,328,743	4,774,016	61,885,053	4,773,981	300,328,743	4,774,016	61,885,053	4,774,016	61,885,053
\$100,000 under \$200,000	212,009	1,291,950	69,054	90,709	3,191,822	75,094,898	10,060,790	24,019,838	3,399,387	346,313,338	3,399,377	82,963,381	3,399,387	346,313,338	3,399,377	82,963,381	3,399,377	82,963,381
\$200,000 under \$500,000	48,858	288,253	13,870	17,481	841,423	36,315,004	2,860,244	1,684,918	889,150	218,024,338	889,164	85,591,154	889,150	218,024,338	889,164	85,591,154	889,164	85,591,154
\$500,000 under \$1,000,000	19,670	78,088	3,555	4,072	135,571	11,783,234	434,644	13	148,051	88,893,179	149,051	30,528,541	148,051	88,893,179	149,051	30,528,541	149,051	30,528,541
\$1,000,000 or more	5,108	30,217	951	1,130	64,814	20,458,925	192,935	2	69,793	161,523,291	69,795	57,268,317	69,793	161,523,291	69,795	57,268,317	69,795	57,268,317
<b>Taxable returns, total</b> .....	<b>56,504,625</b>	<b>264,808,846</b>	<b>7,866,508</b>	<b>8,946,104</b>	<b>31,083,491</b>	<b>460,677,945</b>	<b>176,027,964</b>	<b>423,306,633</b>	<b>87,590,032</b>	<b>2,583,208,426</b>	<b>87,607,102</b>	<b>539,340,181</b>	<b>87,590,032</b>	<b>2,583,208,426</b>	<b>87,607,102</b>	<b>539,340,181</b>	<b>87,607,102</b>	<b>539,340,181</b>
No adjusted gross income	-	-	-	-	-	-	17,900	43,822	-	-	6,108	1,638	-	-	6,108	1,638	-	-
\$1 under \$5,000	3,805,711	8,356,427	*16,124	*17,941	13,390	40,489	19,556	47,913	3,816,176	2,136,257	3,823,680	359,593	3,816,176	2,136,257	3,823,680	359,593	3,823,680	359,593
\$5,000 under \$10,000	6,571,144	24,546,541	926,240	889,288	136,284	623,480	4,981,284	12,136,482	6,709,191	14,903,990	6,711,737	2,293,485	6,709,191	14,903,990	6,711,737	2,293,485	6,711,737	2,293,485
\$10,000 under \$15,000	7,919,983	33,093,327	1,759,676	1,890,771	405,594	2,597,127	9,631,687	23,584,192	8,320,628	43,533,284	8,320,628	6,572,238	8,320,628	43,533,284	8,320,628	6,572,238	8,320,628	6,572,238
\$15,000 under \$20,000	7,530,143	34,217,750	1,525,709	1,811,624	848,090	6,301,568	11,734,237	28,699,262	8,377,354	75,847,657	8,377,466	11,457,920	8,377,354	75,847,657	8,377,466	11,457,920	8,377,466	11,457,920
\$20,000 under \$25,000	7,769,205	38,765,597	1,063,500	1,275,859	1,262,015	10,366,023	16,692,238	40,853,336	9,064,793	112,291,042	9,064,793	16,908,898	9,064,793	112,291,042	9,064,793	16,908,898	9,064,793	16,908,898
\$25,000 under \$30,000	6,148,463	31,141,945	577,317	666,844	1,851,757	16,585,295	16,574,184	40,580,542	7,998,688	130,240,943	7,998,688	19,635,682	7,998,688	130,240,943	7,998,688	19,635,682	7,998,688	19,635,682
\$30,000 under \$40,000	7,876,742	42,512,436	748,429	873,323	4,051,349	39,268,221	27,845,005	67,674,053	11,931,146	284,960,393	11,931,146	42,232,190	11,931,146	284,960,393	11,931,146	42,232,190	11,931,146	42,232,190
\$40,000 under \$50,000	4,332,637	24,926,893	482,628	564,627	1,655,595	50,499,678	23,489,516	57,538,445	8,991,387	268,855,976	8,991,387	43,968,522	8,991,387	268,855,976	8,991,387	43,968,522	8,991,387	43,968,522
\$50,000 under \$75,000	3,626,448	21,775,034	251,733	640,802	9,477,029	122,904,077	37,902,850	92,573,875	13,102,111	555,484,637	13,102,111	97,719,016	13,102,111	555,484,637	13,102,111	97,719,016	13,102,111	97,719,016
\$75,000 under \$100,000	619,867	3,764,758	157,723	201,656	4,154,560	69,402,778	14,123,087	34,585,613	4,772,179	300,263,098	4,772,179	61,870,381	4,772,179	300,263,098	4,772,179	61,870,381	4,772,179	61,870,381
\$100,000 under \$200,000	212,009	1,289,882	69,054	90,708	3,187,142	74,309,848	10,036,330	23,965,622	3,398,909	346,268,202	3,398,914	82,952,578	3,398,909	346,268,202	3,398,914	82,952,578	3,398,914	82,952,578
\$200,000 under \$500,000	48,830	288,099	13,868	17,479	840,560	35,994,915	2,857,984	1,683,440	888,982	218,000,993	888,985	85,584,491	888,982	218,000,993	888,985	85,584,491	888,985	85,584,491
\$500,000 under \$1,000,000	13,668	78,069	3,555	4,072	135,404	11,641,484	434,213	4	148,023	88,863,916	149,023	30,528,541	148,023	88,863,916	149,023	30,528,541	149,023	30,528,541
\$1,000,000 or more	5,104	30,210	951	1,130	64,741	20,132,225	192,755	2	69,785	161,509,030	69,788	57,263,068	69,785	161,509,030	69,788	57,263,068	69,788	57,263,068
<b>Nontaxable returns, total</b> .....	<b>25,442,558</b>	<b>120,218,113</b>	<b>2,755,476</b>	<b>3,133,183</b>	<b>1,934,263</b>	<b>32,976,223</b>	<b>56,688,431</b>	<b>138,652,400</b>	<b>5,203,207</b>	<b>14,770,640</b>	<b>5,094,654</b>	<b>2,231,154</b>	<b>5,203,207</b>	<b>14,770,640</b>	<b>5,094,654</b>	<b>2,231,154</b>	<b>5,094,654</b>	<b>2,231,154</b>

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

\*\* Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.



Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income  
(Coefficient of variation for number of returns and amount: (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total...	0.06	0.17	0.19	0.27	0.42	1.19	1.80	2.28	0.79	1.46	0.86	1.15
No adjusted gross income	2.58	1.14	4.52	5.03	3.17	2.84	10.95	8.85	5.05	5.09	9.31	7.43
\$1 under \$5,000	1.42	1.67	1.65	2.07	2.56	4.88	11.91	19.16	4.00	6.35	14.13	22.80
\$5,000 under \$10,000	1.42	1.45	1.70	1.81	2.37	4.51	10.91	24.69	3.89	6.11	9.77	14.74
\$10,000 under \$15,000	1.44	1.45	1.69	1.80	2.24	4.84	8.95	20.62	3.83	6.41	8.06	10.81
\$15,000 under \$20,000	1.60	1.60	1.81	1.92	2.32	5.00	9.31	22.98	3.85	7.36	6.46	8.45
\$20,000 under \$25,000	1.75	1.76	1.92	2.02	2.44	5.76	9.87	22.02	4.04	7.58	5.95	7.40
\$25,000 under \$30,000	1.91	1.91	2.04	2.14	2.51	6.47	9.81	15.77	4.22	8.65	5.09	6.42
\$30,000 under \$40,000	1.19	1.19	1.27	1.35	1.62	5.34	7.00	13.21	2.92	7.20	3.29	4.45
\$40,000 under \$50,000	1.48	1.48	1.57	1.66	1.76	5.92	6.71	11.48	3.02	7.66	3.08	4.17
\$50,000 under \$75,000	1.10	1.07	1.17	1.21	1.23	4.41	4.59	8.22	2.05	5.09	1.99	2.91
\$75,000 under \$100,000	1.73	1.74	1.84	1.99	1.82	6.17	5.67	7.92	2.64	7.36	2.86	3.96
\$100,000 under \$200,000	1.48	1.30	1.64	1.66	1.53	3.52	3.31	4.74	1.88	4.03	2.43	3.38
\$200,000 under \$500,000	1.43	1.21	1.65	1.77	1.44	3.05	2.31	3.35	1.59	3.81	2.27	3.29
\$500,000 under \$1,000,000	1.26	1.36	1.28	1.63	1.27	2.78	2.08	2.90	1.43	3.75	2.21	3.60
\$1,000,000 or more	0.58	0.42	0.63	0.76	0.59	0.74	0.84	1.17	0.63	1.21	0.87	1.09
Taxable returns, total...	0.28	0.19	0.34	0.30	0.46	1.28	1.88	2.32	0.84	1.52	0.98	1.18
No adjusted gross income	55.15	2.21	24.79	11.67	18.62	4.21	20.23	20.41	21.91	10.13	41.10	9.97
\$1 under \$5,000	3.16	3.09	3.81	4.38	3.75	6.60	18.54	22.37	5.55	8.35	47.83	60.33
\$5,000 under \$10,000	2.32	2.34	2.64	2.77	3.57	6.72	16.79	46.86	5.66	8.74	18.85	29.92
\$10,000 under \$15,000	1.99	2.00	2.35	2.50	2.79	5.32	10.61	26.17	4.58	7.34	11.39	15.23
\$15,000 under \$20,000	1.95	1.96	2.25	2.40	2.64	5.43	9.94	20.55	4.20	7.83	8.05	10.26
\$20,000 under \$25,000	1.83	1.83	2.01	2.11	2.53	5.93	10.24	23.49	4.19	7.91	6.43	8.03
\$25,000 under \$30,000	1.93	1.93	2.06	2.16	2.55	6.64	10.06	17.02	4.28	8.94	5.24	6.75
\$30,000 under \$40,000	1.19	1.20	1.27	1.38	1.63	5.40	7.07	13.74	2.95	7.20	3.33	4.47
\$40,000 under \$50,000	1.48	1.49	1.57	1.66	1.76	5.98	6.77	11.76	3.04	7.92	3.07	4.20
\$50,000 under \$75,000	1.10	1.07	1.17	1.22	1.23	4.41	4.62	8.41	2.05	4.99	2.00	2.91
\$75,000 under \$100,000	1.74	1.74	1.84	1.99	1.83	6.24	5.71	8.09	2.65	7.43	2.86	3.97
\$100,000 under \$200,000	1.48	1.30	1.64	1.66	1.53	3.54	3.32	4.80	1.88	4.04	2.43	3.38
\$200,000 under \$500,000	1.43	1.21	1.65	1.77	1.44	3.09	2.31	3.36	1.59	3.83	2.28	3.30
\$500,000 under \$1,000,000	1.28	1.36	1.28	1.63	1.27	2.83	2.09	2.91	1.43	3.78	2.21	3.63
\$1,000,000 or more	0.59	0.42	0.63	0.76	0.59	0.75	0.84	1.18	0.63	1.21	0.87	1.10
Nontaxable returns, total...	0.85	1.42	1.02	1.25	1.62	2.95	6.79	10.28	2.74	5.36	4.70	5.47

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))												
Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
	Net income		Net loss		Amount		Number of returns		Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	5.99	7.74	0.59	1.10	1.85	2.28	2.46	6.38	1.26	1.12	1.71	1.84
No adjusted gross income	43 90	41 23	7 28	7 37	4 06	4 46	22 95	32 72	6 79	2 59	5 77	6 01
\$1 under \$5,000	44 67	66 69	3 62	5 11	9 51	15 19	8 92	12 98	6 51	13 73	7 72	8 35
\$5,000 under \$10,000	18 14	19 99	3 25	4 08	8 66	11 90	10 66	18 07	6 25	9 42	7 02	7 37
\$10,000 under \$15,000	15 42	17 08	3 34	4 24	8 13	10 55	10 88	16 88	5 61	7 34	7 50	8 04
\$15,000 under \$20,000	15 95	18 65	3 78	5 18	8 55	10 75	11 10	27 64	5 72	7 49	7 68	8 32
\$20,000 under \$25,000	18 92	21 07	4 26	6 42	8 78	11 59	10 26	22 20	5 90	8 13	8 26	9 37
\$25,000 under \$30,000	19 57	21 81	4 39	6 41	8 77	11 42	10 88	34 39	6 62	8 86	7 86	8 63
\$30,000 under \$40,000	16 06	18 55	3 13	4 73	6 64	9 25	7 57	19 65	4 65	6 47	6 06	6 96
\$40,000 under \$50,000	20 58	22 48	3 68	5 27	6 84	9 26	8 14	19 54	4 80	6 68	6 77	7 62
\$50,000 under \$75,000	20 27	22 68	2 73	4 03	5 31	7 48	5 48	17 49	3 35	4 46	4 61	5 22
\$75,000 under \$100,000	36 13	37 53	3 99	4 59	8 24	10 47	7 10	20 35	4 26	5 83	5 85	6 65
\$100,000 under \$200,000	25 79	36 23	2 65	2 99	5 95	7 89	7 25	14 69	2 61	3 61	3 73	4 14
\$200,000 under \$500,000	34 09	48 40	2 83	3 05	6 31	7 62	8 50	17 77	2 11	3 39	3 17	3 34
\$500,000 under \$1,000,000	46 84	59 20	3 01	4 60	5 90	8 50	9 15	46 32	2 00	6 19	2 71	2 88
\$1,000,000 or more	22 98	19 60	1 64	2 37	3 70	3 68	7 65	33 47	0 86	1 15	1 48	1 53
Taxable returns, total	6.54	8.25	0.88	1.23	2.22	2.89	2.56	6.66	1.33	1.17	1.92	2.11
No adjusted gross income	95 81	94 30	24 61	9 54	36 82	20 61	41 19	43 89	19 91	3 05	24 91	22 09
\$1 under \$5,000	99 00	99 00	20 24	30 48	53 73	53 95	10 08	14 23	8 89	22 79	19 01	22 57
\$5,000 under \$10,000	23 45	27 43	6 98	8 93	17 45	19 50	13 66	23 44	9 26	11 08	12 54	13 74
\$10,000 under \$15,000	18 25	19 99	5 15	6 57	11 45	15 63	12 42	18 74	6 89	8 83	9 66	10 81
\$15,000 under \$20,000	17 98	21 27	5 01	7 19	10 69	13 90	12 15	28 85	6 40	8 42	8 82	9 65
\$20,000 under \$25,000	19 59	21 54	4 63	7 11	9 45	12 66	10 63	23 15	6 21	8 71	8 73	9 91
\$25,000 under \$30,000	19 57	21 81	4 52	6 70	8 92	11 72	10 92	34 43	6 80	9 21	8 09	9 02
\$30,000 under \$40,000	16 06	18 55	3 17	4 82	6 71	9 50	7 59	19 96	4 69	6 64	6 17	7 11
\$40,000 under \$50,000	20 58	22 48	3 68	5 30	6 66	9 41	8 15	19 57	4 83	6 79	6 83	7 71
\$50,000 under \$75,000	20 27	22 96	2 73	4 05	5 32	7 54	5 48	17 49	3 36	4 51	4 63	5 25
\$75,000 under \$100,000	36 13	37 53	3 99	4 60	8 24	10 51	7 12	20 74	4 27	5 89	5 86	6 67
\$100,000 under \$200,000	25 79	36 23	2 65	2 99	5 96	8 05	7 25	14 69	2 61	3 64	3 74	4 14
\$200,000 under \$500,000	34 11	48 42	2 84	3 06	6 32	7 73	8 50	17 77	2 11	3 41	3 17	3 35
\$500,000 under \$1,000,000	46 84	59 20	3 02	4 61	5 93	8 75	9 15	46 32	2 00	6 23	2 71	2 88
\$1,000,000 or more	22 98	19 60	1 65	2 37	3 71	3 69	7 65	33 47	0 86	1 16	1 48	1 53
Nontaxable returns, total	15.08	18.31	1.73	2.59	3.43	3.79	9.21	15.97	4.04	3.15	3.79	3.85

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms		Short-term loss from other forms		Long-term capital gain	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
<b>All returns, total</b> .....	<b>2.00</b>	<b>2.11</b>	<b>1.80</b>	<b>1.74</b>	<b>4.07</b>	<b>3.00</b>	<b>8.64</b>	<b>9.88</b>	<b>12.16</b>	<b>11.32</b>	<b>1.11</b>	<b>1.01</b>
No adjusted gross income	10.31	7.54	7.49	4.32	10.71	5.82	46.30	23.24	39.04	37.09	5.51	2.22
\$1 under \$5,000	10.53	25.40	9.54	13.98	20.20	18.21	48.59	70.31	99.72	98.95	5.74	11.86
\$5,000 under \$10,000	11.05	21.13	9.21	12.72	18.08	17.48	61.65	85.07	70.29	70.29	5.55	8.16
\$10,000 under \$15,000	10.90	22.80	9.60	13.23	19.10	20.01	31.72	50.89	79.91	64.98	5.16	6.98
\$15,000 under \$20,000	10.84	18.00	9.12	12.44	18.90	18.33	37.73	53.25	54.90	53.82	5.22	7.13
\$20,000 under \$25,000	10.32	15.53	9.71	13.64	20.98	18.40	38.01	40.45	64.81	73.58	5.39	6.05
\$25,000 under \$30,000	11.84	17.53	9.02	12.98	18.81	19.17	39.11	45.28	63.67	84.84	5.88	8.18
\$30,000 under \$40,000	7.89	12.82	7.28	11.80	18.34	20.20	25.85	37.11	49.12	65.67	4.28	6.08
\$40,000 under \$50,000	8.08	15.33	7.73	9.65	19.68	14.53	27.11	49.89	70.02	58.68	4.51	6.12
\$50,000 under \$75,000	5.27	7.68	4.98	6.40	11.42	9.73	25.53	34.26	32.88	62.16	3.05	4.10
\$75,000 under \$100,000	6.57	9.94	6.07	8.29	15.58	13.60	36.16	52.38	28.76	29.38	3.85	5.34
\$100,000 under \$200,000	3.71	6.05	3.48	4.88	9.02	8.33	19.95	31.18	18.91	29.20	2.26	3.30
\$200,000 under \$500,000	2.70	5.68	2.52	3.98	6.50	7.62	12.42	25.48	16.02	15.06	1.79	3.00
\$500,000 under \$1,000,000	2.03	5.17	1.83	3.40	5.04	7.04	9.62	21.87	10.12	17.06	1.60	5.63
\$1,000,000 or more	0.97	1.43	0.81	1.17	2.52	2.96	3.39	5.33	3.26	3.04	0.69	1.09
<b>Taxable returns, total</b> .....	<b>2.11</b>	<b>2.22</b>	<b>1.94</b>	<b>1.98</b>	<b>4.77</b>	<b>3.68</b>	<b>9.28</b>	<b>10.31</b>	<b>13.15</b>	<b>12.37</b>	<b>1.19</b>	<b>1.07</b>
No adjusted gross income	29.97	8.39	17.53	5.39	28.18	9.94	16.25	4.55	36.49	27.35	13.08	2.58
\$1 under \$5,000	15.24	24.59	17.61	38.52	64.52	72.73	99.96	99.96	99.96	99.96	8.52	22.00
\$5,000 under \$10,000	15.92	24.19	15.05	22.00	51.31	35.39	69.96	99.96	82.22	81.44	8.52	11.21
\$10,000 under \$15,000	13.26	29.91	12.50	19.80	27.92	31.08	38.92	57.12	80.22	71.55	6.41	8.80
\$15,000 under \$20,000	12.91	22.11	10.23	15.37	22.83	23.96	48.75	83.12	71.80	79.16	5.77	8.14
\$20,000 under \$25,000	10.94	17.27	10.43	15.33	23.49	20.78	38.80	44.68	69.31	89.63	5.70	8.46
\$25,000 under \$30,000	12.28	18.34	9.29	14.25	19.71	21.70	40.96	52.89	64.84	63.67	6.03	8.82
\$30,000 under \$40,000	7.96	13.08	7.43	12.68	18.92	21.51	25.87	37.38	49.91	68.60	4.34	6.32
\$40,000 under \$50,000	8.15	15.91	7.81	10.05	20.23	15.35	28.18	51.43	70.77	59.37	4.54	6.23
\$50,000 under \$75,000	5.29	7.79	5.00	6.64	11.50	10.18	25.85	34.83	33.08	63.02	3.07	4.18
\$75,000 under \$100,000	6.60	10.13	6.09	8.51	15.63	13.93	36.18	52.44	30.03	31.27	3.87	5.39
\$100,000 under \$200,000	3.71	6.11	3.48	4.93	9.05	8.48	19.96	31.20	18.93	29.53	2.26	3.33
\$200,000 under \$500,000	2.70	5.72	2.52	4.01	6.51	7.71	12.45	25.51	16.09	15.54	1.80	3.02
\$500,000 under \$1,000,000	2.03	5.21	1.84	3.48	5.06	7.28	9.67	21.92	10.15	17.62	1.60	5.68
\$1,000,000 or more	0.97	1.43	0.81	1.19	2.53	2.97	3.41	5.38	3.27	3.05	0.69	1.39
<b>Nontaxable returns, total</b> .....	<b>6.43</b>	<b>6.93</b>	<b>5.01</b>	<b>4.01</b>	<b>7.71</b>	<b>5.28</b>	<b>23.03</b>	<b>20.53</b>	<b>31.23</b>	<b>27.96</b>	<b>3.39</b>	<b>2.67</b>

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**  
**--Continued**

(Coefficient of variation for number of returns and amount: (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued										Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms		Long-term loss from other forms		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)		
<b>All returns, total</b> .....	<b>1 49</b>	<b>1 35</b>	<b>2 91</b>	<b>2 09</b>	<b>2 04</b>	<b>2 30</b>	<b>12 12</b>	<b>14 19</b>	<b>1 89</b>	<b>1 51</b>		
No adjusted gross income	5 99	3 22	8 26	4 12	7 77	3 23	34 79	35 71	99 00	99 00		
\$1 under \$5 000	7 33	9 26	15 04	13 23	14 85	28 11	77 70	69 43	99 00	99 00		
\$5 000 under \$10 000	6 83	8 57	10 63	11 19	10 10	13 89	49 87	90 40	99 00	99 00		
\$10 000 under \$15 000	6 96	8 63	13 13	11 89	8 91	11 26	43 48	60 50	99 00	99 00		
\$15 000 under \$20 000	7 08	8 62	13 12	12 31	8 83	11 61	53 07	55 22	99 00	99 00		
\$20 000 under \$25 000	7 51	9 74	14 93	13 55	8 85	13 38	76 53	72 02	99 00	99 00		
\$25 000 under \$30 000	7 49	9 10	13 20	12 23	9 43	12 56	50 63	59 88	99 00	99 00		
\$30 000 under \$40 000	5 67	7 40	10 85	10 70	7 20	9 67	61 04	39 69	99 00	99 00		
\$40 000 under \$50 000	6 20	7 74	11 95	11 13	7 91	10 27	85 00	56 22	99 00	99 00		
\$50 000 under \$75 000	4 11	4 66	8 25	7 08	5 67	6 66	35 33	32 61	13 39	16 29		
\$75 000 under \$100 000	5 09	6 55	10 73	10 16	7 16	9 23	29 61	29 66	12 02	15 60		
\$100 000 under \$200 000	3 01	3 94	6 13	6 07	4 10	6 21	24 65	28 52	2 63	4 42		
\$200 000 under \$500 000	2 28	3 36	4 80	5 76	3 18	5 46	17 40	16 19	2 13	3 67		
\$500 000 under \$1 000 000	2 11	2 88	4 04	5 22	3 31	14 32	10 53	17 71	2 04	7 13		
\$1 000 000 or more	0 87	1 12	2 07	2 83	1 28	3 69	3 48	3 14	0 89	1 27		
<b>Taxable returns, total</b> .....	<b>1 63</b>	<b>1 63</b>	<b>3 36</b>	<b>2 66</b>	<b>2 20</b>	<b>2 51</b>	<b>13 32</b>	<b>8 01</b>	<b>1 89</b>	<b>1 51</b>		
No adjusted gross income	18 60	5 30	30 61	7 45	17 72	3 88	40 22	29 58	99 00	99 00		
\$1 under \$5 000	14 09	24 12	65 44	80 42	42 80	65 73	99 98	99 96	99 00	99 00		
\$5 000 under \$10 000	11 65	16 42	22 68	24 45	18 49	24 87	63 71	85 12	99 00	99 00		
\$10 000 under \$15 000	8 59	12 29	18 40	18 66	12 39	15 36	80 21	92 19	99 00	99 00		
\$15 000 under \$20 000	8 01	10 91	15 68	15 86	9 96	13 47	58 84	62 07	99 00	99 00		
\$20 000 under \$25 000	8 01	10 62	16 06	14 95	9 55	14 38	69 31	89 62	99 00	99 00		
\$25 000 under \$30 000	7 77	9 83	13 84	13 28	9 73	13 68	50 63	59 97	99 00	99 00		
\$30 000 under \$40 000	5 74	7 84	11 22	11 62	7 34	9 94	62 34	51 61	99 00	99 00		
\$40 000 under \$50 000	6 23	7 96	12 10	11 70	7 96	10 51	65 55	58 85	99 00	99 00		
\$50 000 under \$75 000	4 14	5 00	8 29	7 30	5 70	6 98	35 63	33 82	13 39	16 29		
\$75 000 under \$100 000	5 10	6 68	10 74	10 34	7 20	9 32	31 11	31 58	12 02	15 60		
\$100 000 under \$200 000	3 01	4 00	6 15	6 15	4 11	6 27	24 68	29 44	2 63	4 42		
\$200 000 under \$500 000	2 28	3 41	4 81	5 67	3 19	5 50	17 48	16 83	2 13	3 67		
\$500 000 under \$1 000 000	2 11	2 84	4 05	5 47	3 32	14 40	10 57	18 34	2 04	7 14		
\$1 000 000 or more	0 87	1 13	2 07	2 66	1 28	3 70	3 48	3 14	0 89	1 27		
<b>Nontaxable returns, total</b> .....	<b>3 86</b>	<b>2 84</b>	<b>5 94</b>	<b>3 66</b>	<b>5 51</b>	<b>3 68</b>	<b>28 83</b>	<b>46 51</b>	<b>5 02</b>	<b>2 68</b>		

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**  
**--Continued**

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of property other than capital assets			Net loss			Total taxable IRA distributions			Total			Persons and annuities		
	Net gain			Net loss			Total taxable IRA distributions			Total			Persons and annuities		
	Number of returns	Amount	(48)	Number of returns	Amount	(49)	Number of returns	Amount	(51)	Number of returns	Amount	(53)	Number of returns	Amount	(55)
<b>All returns, total.....</b>	<b>3.42</b>	<b>4.12</b>	<b>(3.49)</b>	<b>3.98</b>	<b>2.06</b>	<b>(3.29)</b>	<b>0.95</b>	<b>1.85</b>	<b>0.99</b>	<b>1.44</b>	<b>0.99</b>	<b>1.44</b>	<b>0.99</b>	<b>1.44</b>	<b>0.99</b>
No adjusted gross income	10.02	8.60	8.69	6.31	13.90	15.63	9.88	10.97	8.93	10.25	8.93	10.25	8.93	10.25	8.93
\$1 under \$5,000	23.73	22.24	32.67	14.71	20.43	16.54	6.29	16.54	6.50	7.89	6.50	7.89	6.50	7.89	6.50
\$5,000 under \$10,000	18.02	28.06	15.96	26.00	10.50	10.50	3.49	5.05	3.53	4.38	3.53	4.38	3.53	4.38	3.53
\$10,000 under \$15,000	13.07	17.56	16.79	28.73	9.57	3.10	3.10	4.25	3.13	3.92	3.13	3.92	3.13	3.92	3.13
\$15,000 under \$20,000	14.72	20.11	15.45	34.07	9.35	3.32	3.32	4.32	3.36	4.20	3.36	4.20	3.36	4.20	3.36
\$20,000 under \$25,000	15.22	23.81	15.94	25.14	11.13	3.69	3.69	5.08	3.75	4.90	3.75	4.90	3.75	4.90	3.75
\$25,000 under \$30,000	15.34	20.09	17.17	29.81	11.43	4.12	4.12	5.55	4.17	5.83	4.17	5.83	4.17	5.83	4.17
\$30,000 under \$40,000	13.15	21.88	16.19	22.55	10.49	3.09	3.09	4.57	3.18	4.50	3.18	4.50	3.18	4.50	3.18
\$40,000 under \$50,000	13.29	18.45	15.29	23.20	10.62	3.47	3.47	6.51	3.57	5.30	3.57	5.30	3.57	5.30	3.57
\$50,000 under \$75,000	9.13	12.71	11.14	15.77	8.90	2.62	2.62	5.02	2.73	4.03	2.73	4.03	2.73	4.03	2.73
\$75,000 under \$100,000	14.20	18.05	12.84	17.92	12.89	3.96	3.96	5.88	4.19	5.90	4.19	5.90	4.19	5.90	4.19
\$100,000 under \$200,000	6.86	11.53	7.34	11.53	10.53	3.23	3.23	5.27	3.53	4.93	3.53	4.93	3.53	4.93	3.53
\$200,000 under \$500,000	5.72	12.05	4.71	8.92	11.81	3.33	3.33	6.03	3.68	6.53	3.68	6.53	3.68	6.53	3.68
\$500,000 under \$1,000,000	4.98	14.16	5.41	7.14	15.02	4.28	4.28	8.13	5.03	8.60	5.03	8.60	5.03	8.60	5.03
\$1,000,000 or more	2.20	4.31	1.62	2.67	9.74	1.67	1.67	3.59	1.87	5.27	1.87	5.27	1.87	5.27	1.87
<b>Taxable returns, total.....</b>	<b>3.84</b>	<b>4.67</b>	<b>4.07</b>	<b>4.74</b>	<b>3.51</b>	<b>2.22</b>	<b>1.05</b>	<b>1.74</b>	<b>1.09</b>	<b>1.53</b>	<b>1.09</b>	<b>1.53</b>	<b>1.09</b>	<b>1.53</b>	<b>1.09</b>
No adjusted gross income	27.42	8.39	24.63	8.66	44.84	36.81	41.46	29.39	45.43	28.75	45.43	28.75	45.43	28.75	45.43
\$1 under \$5,000	62.89	70.65	99.96	100.00	77.55	74.10	31.90	51.85	34.84	38.58	34.84	38.58	34.84	38.58	34.84
\$5,000 under \$10,000	35.65	41.43	31.31	46.07	16.46	7.85	5.77	7.85	5.79	7.07	5.79	7.07	5.79	7.07	5.79
\$10,000 under \$15,000	21.04	27.57	33.02	41.92	12.37	3.71	3.71	5.07	3.75	4.64	3.75	4.64	3.75	4.64	3.75
\$15,000 under \$20,000	18.16	25.42	19.25	39.47	9.83	6.81	6.81	4.53	3.58	4.43	3.58	4.43	3.58	4.43	3.58
\$20,000 under \$25,000	18.21	27.81	17.70	31.21	11.45	7.61	7.61	5.14	3.83	4.98	3.83	4.98	3.83	4.98	3.83
\$25,000 under \$30,000	16.12	20.79	16.37	29.75	11.69	8.19	8.19	5.60	4.21	5.87	4.21	5.87	4.21	5.87	4.21
\$30,000 under \$40,000	13.25	22.19	16.75	25.99	10.58	6.18	6.18	4.59	3.19	4.51	3.19	4.51	3.19	4.51	3.19
\$40,000 under \$50,000	13.34	18.62	16.17	28.73	10.72	6.54	6.54	6.54	3.58	5.32	3.58	5.32	3.58	5.32	3.58
\$50,000 under \$75,000	9.18	12.98	11.17	16.41	8.91	5.32	5.32	5.03	2.74	4.03	2.74	4.03	2.74	4.03	2.74
\$75,000 under \$100,000	14.36	18.44	12.88	18.39	12.90	7.51	7.51	5.89	4.20	5.91	4.20	5.91	4.20	5.91	4.20
\$100,000 under \$200,000	6.66	11.77	7.35	11.74	10.53	6.13	6.13	5.27	3.53	4.93	3.53	4.93	3.53	4.93	3.53
\$200,000 under \$500,000	5.73	12.13	4.72	9.07	11.83	6.05	6.05	6.03	3.69	6.54	3.69	6.54	3.69	6.54	3.69
\$500,000 under \$1,000,000	4.99	14.22	5.41	7.23	15.04	4.28	4.28	8.14	5.04	8.62	5.04	8.62	5.04	8.62	5.04
\$1,000,000 or more	2.20	4.33	1.63	2.70	9.75	1.67	1.67	3.59	1.87	5.28	1.87	5.28	1.87	5.28	1.87
<b>Nontaxable returns, total.....</b>	<b>7.75</b>	<b>7.84</b>	<b>6.73</b>	<b>6.10</b>	<b>7.86</b>	<b>5.73</b>	<b>2.73</b>	<b>4.34</b>	<b>2.79</b>	<b>3.72</b>	<b>2.79</b>	<b>3.72</b>	<b>2.79</b>	<b>3.72</b>	<b>2.79</b>

Footnotes at end of table



**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Rent				Royalty				Farm rental			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
<b>All returns, total</b>	<b>1.61</b>	<b>1.73</b>	<b>1.62</b>	<b>1.64</b>	<b>3.66</b>	<b>4.92</b>	<b>15.75</b>	<b>23.18</b>	<b>5.41</b>	<b>6.92</b>	<b>11.30</b>	<b>14.25</b>
No adjusted gross income	8.21	5.66	6.34	3.61	13.64	16.31	38.16	56.31	25.78	23.05	35.02	39.06
\$1 under \$5,000	9.44	13.37	8.96	11.16	20.24	28.78	99.89	99.89	26.53	30.97	37.76	44.39
\$5,000 under \$10,000	5.95	7.90	7.98	10.59	17.04	21.67	72.08	92.75	18.19	21.32	39.09	43.96
\$10,000 under \$15,000	5.66	7.33	6.74	8.49	13.78	22.40	49.99	88.40	16.97	18.65	34.35	41.74
\$15,000 under \$25,000	6.47	8.93	7.45	8.66	14.19	25.68	50.08	95.17	15.98	19.08	72.70	79.73
\$25,000 under \$30,000	6.80	9.18	6.99	8.15	16.35	28.79	79.65	76.17	20.17	24.95	31.60	50.23
\$30,000 under \$40,000	7.16	9.76	7.07	7.83	17.40	33.58	44.09	81.50	20.65	24.67	56.35	80.33
\$40,000 under \$50,000	5.75	7.71	5.09	6.08	12.48	23.50	62.91	71.35	17.23	21.95	30.00	46.12
\$50,000 under \$75,000	5.83	8.51	5.82	6.71	13.84	23.93	53.76	79.54	18.72	26.66	46.02	57.24
\$75,000 under \$100,000	4.65	6.16	4.22	4.69	10.27	20.68	40.03	94.23	16.90	19.99	37.88	45.70
\$100,000 under \$200,000	6.28	7.67	5.72	6.10	12.69	24.09	38.73	58.27	25.58	35.47	57.22	49.19
\$200,000 under \$500,000	3.77	4.43	3.64	4.37	7.70	14.91	29.31	42.98	15.11	17.60	31.01	43.18
\$500,000 under \$1,000,000	3.09	4.45	3.60	5.13	5.44	15.20	19.74	30.77	14.07	33.29	19.58	27.11
\$1,000,000 or more	2.93	4.34	3.38	5.21	4.44	12.70	16.40	30.47	17.21	36.59	21.84	28.65
<b>Taxable returns, total</b>	<b>1.90</b>	<b>1.98</b>	<b>1.80</b>	<b>1.93</b>	<b>3.96</b>	<b>5.23</b>	<b>16.52</b>	<b>26.86</b>	<b>6.03</b>	<b>7.52</b>	<b>13.34</b>	<b>18.21</b>
No adjusted gross income	32.04	8.48	25.24	5.83	9.61	25.12	43.02	34.94	41.72	52.91	99.00	99.00
\$1 under \$5,000	50.04	57.51	56.18	72.64	57.71	58.13	99.00	99.00	57.82	58.61	99.00	99.00
\$5,000 under \$10,000	10.93	13.84	15.55	21.01	28.72	32.72	99.96	99.96	44.52	51.37	99.96	99.96
\$10,000 under \$15,000	7.42	9.78	9.28	12.30	17.05	30.36	57.83	66.79	20.55	22.83	50.30	57.07
\$15,000 under \$20,000	7.48	10.31	9.00	10.62	15.51	27.65	50.08	95.17	16.44	19.73	72.71	79.82
\$20,000 under \$25,000	7.24	9.54	7.57	8.98	16.92	28.92	88.33	84.15	21.25	26.42	31.60	50.23
\$25,000 under \$30,000	7.31	10.03	7.40	8.17	17.97	35.68	44.09	81.50	21.10	25.23	56.35	80.33
\$30,000 under \$40,000	5.82	7.93	5.18	6.24	12.56	23.61	63.02	71.44	17.31	22.00	30.00	46.12
\$40,000 under \$50,000	5.85	8.59	5.66	6.80	13.90	24.71	53.80	79.61	18.72	26.66	46.02	57.24
\$50,000 under \$75,000	4.87	6.20	4.24	4.74	10.35	20.92	40.04	94.29	16.94	19.99	37.89	45.73
\$75,000 under \$100,000	6.30	7.70	5.73	6.13	12.70	24.12	40.20	58.37	25.99	35.47	57.57	49.23
\$100,000 under \$200,000	3.77	4.44	3.65	4.39	7.71	14.94	29.35	43.23	15.11	17.60	31.01	43.18
\$200,000 under \$500,000	3.09	4.46	3.61	5.16	5.45	15.27	19.79	31.11	14.08	33.29	19.59	27.12
\$500,000 under \$1,000,000	2.94	4.35	3.38	5.25	4.45	12.73	16.46	30.61	17.23	36.58	21.91	28.64
\$1,000,000 or more	1.40	1.88	1.84	3.10	2.34	4.16	7.14	12.26	7.54	26.82	11.87	27.66
<b>Nontaxable returns, total</b>	<b>3.84</b>	<b>4.40</b>	<b>3.72</b>	<b>3.14</b>	<b>9.52</b>	<b>13.34</b>	<b>50.28</b>	<b>39.63</b>	<b>12.30</b>	<b>15.17</b>	<b>20.90</b>	<b>22.24</b>

Footnotes at end of table

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total rental and royalty			Partnership and S corporation			Estate and trust		
	Net income		Net loss	Net income		Net loss	Net income		Net loss
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
<b>All returns, total</b>	1.48	1.63	1.67	1.77	1.76	1.09	2.61	1.65	5.46
No. adjusted gross income	7.52	5.97	6.23	4.57	11.25	5.40	6.39	2.56	27.12
\$1 under \$5,000	8.51	11.08	8.80	10.90	12.16	18.38	16.01	18.46	28.40
\$5,000 under \$10,000	5.49	7.04	8.07	10.44	11.03	15.98	13.16	20.90	21.82
\$10,000 under \$15,000	5.22	6.66	6.73	8.61	9.17	12.46	12.40	16.98	20.73
\$15,000 under \$20,000	5.76	7.90	7.42	8.43	9.23	12.38	17.65	29.59	36.76
\$20,000 under \$25,000	6.35	8.60	7.03	8.29	9.69	13.48	14.54	17.96	21.57
\$25,000 under \$30,000	6.70	8.99	7.07	9.31	10.01	13.24	13.21	17.65	25.79
\$30,000 under \$40,000	5.21	7.13	5.14	6.06	6.85	9.04	10.11	13.69	22.53
\$40,000 under \$50,000	5.54	7.96	5.65	6.73	7.40	9.63	13.37	19.34	33.39
\$50,000 under \$75,000	4.29	5.81	4.22	4.65	5.35	6.62	7.09	9.00	15.40
\$75,000 under \$100,000	5.77	7.40	5.74	6.19	6.10	7.66	8.91	9.96	20.48
\$100,000 under \$200,000	3.47	4.28	4.04	4.74	3.19	3.67	5.17	6.29	10.45
\$200,000 under \$500,000	2.85	4.52	4.53	6.30	2.21	2.91	3.67	4.07	8.21
\$500,000 under \$1,000,000	2.63	4.26	4.05	7.04	2.10	2.62	3.18	3.65	12.31
\$1,000,000 or more	1.31	1.79	2.13	2.88	0.90	0.69	1.57	1.02	2.76
<b>Taxable returns, total</b>	1.65	1.75	1.87	2.05	1.85	1.10	2.99	2.15	5.77
No. adjusted gross income	30.14	8.25	24.29	6.63	21.05	6.30	23.96	4.14	48.26
\$1 under \$5,000	33.33	40.43	67.89	56.21	23.94	30.26	56.23	90.72	36.62
\$5,000 under \$10,000	10.38	12.69	15.83	21.55	19.57	23.00	24.40	53.56	26.59
\$10,000 under \$15,000	6.74	8.70	9.28	12.43	16.53	16.55	19.04	26.04	30.37
\$15,000 under \$20,000	6.52	8.90	8.96	10.51	11.16	15.44	19.80	30.59	37.90
\$20,000 under \$25,000	6.63	8.90	7.61	9.20	10.94	15.63	15.78	21.21	22.66
\$25,000 under \$30,000	6.84	9.25	7.39	8.98	10.29	13.55	14.22	19.47	26.11
\$30,000 under \$40,000	5.27	7.24	5.22	6.23	6.95	9.20	10.39	14.90	23.05
\$40,000 under \$50,000	5.55	7.95	5.69	6.82	7.48	9.99	10.63	14.67	20.08
\$50,000 under \$75,000	4.30	5.85	4.24	4.69	5.38	6.66	7.17	9.46	15.44
\$75,000 under \$100,000	5.79	7.42	5.75	6.22	6.13	7.70	8.99	10.33	20.83
\$100,000 under \$200,000	3.47	4.29	4.04	4.77	3.19	3.67	5.18	6.49	10.52
\$200,000 under \$500,000	2.86	4.53	4.54	6.36	2.21	2.91	3.88	4.22	8.22
\$500,000 under \$1,000,000	2.63	4.27	4.06	7.10	2.10	2.62	3.19	3.67	12.33
\$1,000,000 or more	1.32	1.80	2.14	2.93	0.90	0.69	1.58	1.05	2.76
<b>Nontaxable returns, total</b>	3.58	4.18	3.70	3.63	5.62	6.99	5.17	2.59	16.67

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))													
Size of adjusted gross income	Farm				Unemployment compensation				Social security benefits			Foreign earned income exclusion	
	Net income		Net loss		Amount		Total		In adjusted gross income		Amount	Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	
All returns, total.....	3.65	4.87	2.29	2.99	1.71	2.30	1.33	1.48	1.64	1.93	5.55	5.19	
No adjusted gross income	16.65	18.25	5.27	5.35	18.11	21.91	13.50	13.80	60.80	26.19	11.75	13.61	
\$1 under \$5,000	25.44	33.57	15.45	18.19	8.72	10.20	6.06	6.92	44.80	57.63	12.32	13.90	
\$5,000 under \$10,000	13.84	19.42	11.88	14.63	5.32	7.04	4.75	5.15	34.66	48.72	30.73	32.68	
\$10,000 under \$15,000	13.20	19.98	9.21	13.81	4.84	6.30	4.53	5.08	25.22	33.54	23.70	26.99	
\$15,000 under \$20,000	14.28	20.05	11.49	13.44	5.27	7.30	4.83	5.43	15.33	28.14	27.06	28.56	
\$20,000 under \$25,000	16.17	26.61	12.07	14.66	5.78	7.77	5.27	5.88	7.16	13.69	30.78	32.46	
\$25,000 under \$30,000	14.67	17.62	13.09	18.94	6.21	8.06	5.14	5.92	5.52	7.13	32.32	30.74	
\$30,000 under \$40,000	11.87	17.53	9.31	14.47	4.86	6.54	3.67	4.49	3.89	4.89	30.01	29.28	
\$40,000 under \$50,000	13.99	16.71	10.18	12.14	5.73	7.16	4.57	5.23	4.57	5.26	35.60	27.57	
\$50,000 under \$75,000	11.45	15.18	9.23	10.99	5.10	6.60	3.55	4.02	3.55	3.96	27.99	18.26	
\$75,000 under \$100,000	21.74	18.30	15.89	18.44	9.85	12.67	5.27	5.98	5.27	5.97	21.33	20.91	
\$100,000 under \$200,000	14.50	12.67	10.00	10.28	10.77	12.55	4.01	4.36	4.01	4.37	15.67	14.53	
\$200,000 under \$500,000	12.85	15.21	8.35	9.12	18.68	23.27	3.90	4.37	3.90	4.37	15.37	14.14	
\$500,000 under \$1,000,000	13.28	14.59	7.04	7.42	21.77	25.06	5.65	5.41	5.65	5.42	16.41	17.96	
\$1,000,000 or more	6.75	6.22	3.35	3.58	15.52	17.40	1.97	2.23	1.97	2.23	10.27	9.84	
Taxable returns, total.....	4.36	5.38	3.00	3.93	2.02	2.66	1.46	1.62	1.65	1.84	9.92	7.32	
No adjusted gross income	70.25	68.65	40.88	15.79	76.29	75.07	45.58	37.72	59.07	41.70	99.00	99.00	
\$1 under \$5,000	99.95	99.95	52.39	89.16	36.20	40.69	26.33	31.32	99.00	99.00	99.95	99.95	
\$5,000 under \$10,000	27.94	38.30	29.09	31.02	9.67	12.91	7.66	8.18	50.07	53.32	49.57	56.14	
\$10,000 under \$15,000	20.49	31.26	14.34	18.05	8.91	8.93	5.52	6.13	26.90	34.65	57.45	57.64	
\$15,000 under \$20,000	17.22	23.55	14.63	18.02	6.66	8.92	5.23	5.71	16.88	31.81	31.69	31.18	
\$20,000 under \$25,000	17.55	29.12	12.62	15.76	6.25	8.40	5.39	6.03	7.33	14.18	40.01	41.84	
\$25,000 under \$30,000	15.08	16.22	13.41	18.13	6.28	8.20	5.21	6.01	5.61	7.22	35.61	33.69	
\$30,000 under \$40,000	11.91	17.65	9.36	14.64	4.99	6.59	3.90	4.53	3.92	4.93	35.61	34.37	
\$40,000 under \$50,000	14.03	16.79	10.21	12.31	5.74	7.19	4.59	5.26	4.59	5.26	36.28	28.37	
\$50,000 under \$75,000	11.47	15.25	9.30	11.17	5.10	6.60	3.57	4.04	3.57	3.98	27.99	18.26	
\$75,000 under \$100,000	21.76	18.42	15.90	18.57	9.85	12.67	5.29	5.99	5.29	5.99	22.39	21.88	
\$100,000 under \$200,000	14.50	12.67	10.02	10.36	10.78	12.63	4.01	4.36	4.01	4.37	15.86	14.69	
\$200,000 under \$500,000	12.86	15.22	8.37	9.18	18.69	23.28	3.91	4.38	3.91	4.38	15.43	14.19	
\$500,000 under \$1,000,000	13.29	14.60	7.06	7.47	21.83	25.16	5.66	5.42	5.66	5.43	16.45	18.01	
\$1,000,000 or more	6.77	6.22	3.36	3.60	15.52	17.40	1.98	2.23	1.98	2.23	10.29	9.84	
Nontaxable returns, total.....	8.48	12.97	4.73	4.92	3.51	4.66	3.42	3.88	12.89	17.65	6.86	8.03	

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continue  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Other income				Net operating loss			Total		Statutory adjustments		
	Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount								
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total.....	1,82	2,56	9,53	8,54	4,28	1,37	0,77	1,22	2,34	2,43	3,05	3,19
No adjusted gross income	10,99	9,52	24,87	14,43	4,39	1,39	5,90	8,48	20,31	22,20	24,09	27,57
\$1 under \$5,000	6,41	7,75	48,99	58,81	21,54	27,30	4,03	8,68	16,20	17,63	47,81	42,52
\$5,000 under \$10,000	6,87	9,80	44,51	49,72	18,47	23,65	3,25	6,43	12,73	12,96	43,51	46,99
\$10,000 under \$15,000	7,32	12,30	42,16	45,77	23,79	30,60	3,25	5,44	10,69	11,36	19,71	20,82
\$15,000 under \$20,000	7,78	11,15	40,14	61,36	25,23	22,95	3,53	6,04	8,81	9,34	13,88	14,00
\$20,000 under \$25,000	7,59	11,46	44,48	56,53	29,68	35,67	3,88	5,83	7,69	8,05	11,65	12,18
\$25,000 under \$30,000	8,40	12,95	32,20	54,34	49,64	50,01	3,87	5,73	7,38	7,66	11,87	12,41
\$30,000 under \$40,000	5,99	9,38	37,70	49,93	32,19	33,49	2,79	4,51	5,50	5,99	7,47	8,08
\$40,000 under \$50,000	6,57	10,20	30,99	47,04	43,64	32,93	3,25	4,82	6,72	7,25	8,00	8,44
\$50,000 under \$75,000	4,88	8,73	32,21	35,74	31,70	26,15	2,51	3,85	6,71	6,87	8,02	8,77
\$75,000 under \$100,000	6,55	11,52	33,96	35,45	28,82	33,40	3,54	4,94	8,66	8,81	9,59	10,36
\$100,000 under \$200,000	4,40	7,61	19,97	21,66	20,01	17,63	2,21	3,00	5,38	5,46	5,87	6,16
\$200,000 under \$500,000	3,57	8,71	11,69	17,58	17,83	13,78	2,09	2,87	5,51	5,59	6,18	6,93
\$500,000 under \$1,000,000	3,78	8,60	13,12	22,73	14,40	11,13	2,16	3,88	5,18	5,26	5,90	6,44
\$1,000,000 or more	1,29	3,18	5,84	6,18	6,66	2,70	0,89	2,17	2,68	3,02	3,60	4,04
Taxable returns, total.....	2,00	2,76	10,64	10,71	11,89	2,55	0,95	1,30	2,43	2,52	3,14	3,29
No adjusted gross income	38,33	9,50	25,80	3,49	18,85	2,24	21,82	20,79	21,15	21,39	27,50	21,76
\$1 under \$5,000	9,27	9,64	99,85	99,85	78,74	89,03	16,46	27,37	29,07	31,54	99,00	99,00
\$5,000 under \$10,000	11,53	14,92	63,11	70,46	41,81	36,68	6,59	10,58	16,13	16,65	82,28	82,28
\$10,000 under \$15,000	9,82	13,53	48,45	48,00	40,18	28,37	4,89	8,18	12,06	12,86	30,79	32,45
\$15,000 under \$20,000	8,96	11,72	51,93	67,09	36,37	30,86	4,56	7,20	9,66	10,12	16,21	16,63
\$20,000 under \$25,000	8,10	12,34	48,16	57,45	33,95	39,76	4,16	6,32	7,84	8,26	12,51	12,92
\$25,000 under \$30,000	8,55	13,29	32,21	54,61	64,66	50,18	3,94	5,90	7,46	7,76	12,08	12,60
\$30,000 under \$40,000	6,03	9,44	37,66	50,25	35,57	38,67	2,81	4,53	5,51	6,01	7,50	8,11
\$40,000 under \$50,000	6,61	10,09	31,06	47,82	45,02	35,43	3,26	4,84	6,73	7,26	8,02	8,45
\$50,000 under \$75,000	4,89	8,71	32,32	37,03	32,08	27,30	2,51	3,87	6,72	6,88	8,03	8,77
\$75,000 under \$100,000	6,57	11,53	33,97	35,71	28,44	36,26	3,55	4,95	8,66	8,81	9,59	10,36
\$100,000 under \$200,000	4,39	7,65	19,99	21,66	20,57	18,73	2,20	3,00	5,38	5,46	5,87	6,16
\$200,000 under \$500,000	3,57	8,77	11,71	17,73	18,45	14,51	2,09	2,87	5,51	5,59	6,18	6,94
\$500,000 under \$1,000,000	3,79	8,64	13,18	23,16	14,73	11,41	2,17	3,89	5,18	5,26	5,90	6,44
\$1,000,000 or more	1,29	3,22	5,85	6,25	6,84	2,75	0,88	2,18	2,98	3,02	3,60	4,04
Nontaxable returns, total.....	4,54	6,57	21,23	14,07	4,51	1,58	1,78	3,81	9,13	9,81	12,00	12,76

Footnotes at end of table

Statutory adjustments--continued

Footnotes at end of table



Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns (119)	Amount (120)	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of exemptions (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)
<b>All returns, total.....</b>	<b>0.25</b>	<b>0.32</b>	<b>1.40</b>	<b>1.47</b>	<b>0.58</b>	<b>0.56</b>	<b>0.29</b>	<b>0.29</b>	<b>0.25</b>	<b>0.22</b>	<b>0.25</b>	<b>0.25</b>
No adjusted gross income	99.00	99.00	99.00	99.00	99.00	99.00	2.84	2.94	99.00	99.00	81.49	54.41
\$1 under \$5,000	1.44	1.60	5.15	5.25	9.26	10.29	2.30	2.30	3.13	4.47	3.16	5.13
\$5,000 under \$10,000	1.47	1.47	3.37	3.44	6.16	7.25	1.69	1.69	2.22	2.70	2.22	2.91
\$10,000 under \$15,000	1.51	1.47	3.35	3.39	4.91	6.10	1.61	1.61	1.74	2.14	1.74	2.14
\$15,000 under \$20,000	1.74	1.72	3.98	4.17	4.21	4.77	1.78	1.78	1.68	1.98	1.68	2.05
\$20,000 under \$25,000	1.97	1.95	4.88	5.13	4.00	4.30	1.94	1.94	1.78	1.99	1.78	2.00
\$25,000 under \$30,000	2.29	2.26	6.34	6.68	3.58	3.76	2.14	2.14	1.83	2.11	1.83	2.11
\$30,000 under \$40,000	1.26	1.27	5.42	5.74	2.35	2.64	1.48	1.48	1.19	1.28	1.19	1.31
\$40,000 under \$50,000	2.36	2.40	6.64	7.05	2.22	2.40	1.75	1.75	1.48	1.53	1.48	1.59
\$50,000 under \$75,000	2.51	2.54	6.00	6.31	1.37	1.50	1.28	1.28	1.10	1.09	1.10	1.12
\$75,000 under \$100,000	5.49	5.54	10.08	10.62	1.92	2.19	1.86	1.86	1.74	1.77	1.74	1.80
\$100,000 under \$200,000	6.50	6.63	10.62	10.96	1.55	1.63	1.71	1.75	1.48	1.30	1.48	1.27
\$200,000 under \$500,000	6.31	6.46	12.19	12.73	1.49	1.63	1.70	3.52	1.43	1.20	1.43	1.17
\$500,000 under \$1,000,000	8.22	6.86	27.10	23.24	1.20	1.71	1.39	1.39	1.26	1.44	1.26	1.34
\$1,000,000 or more	3.14	3.18	7.32	7.66	0.63	0.59	0.70	3.72	0.59	0.46	0.59	0.42
<b>Taxable returns, total.....</b>	<b>0.51</b>	<b>0.54</b>	<b>1.68</b>	<b>1.75</b>	<b>0.59</b>	<b>0.54</b>	<b>0.37</b>	<b>0.38</b>	<b>0.28</b>	<b>0.22</b>	<b>0.28</b>	<b>0.25</b>
No adjusted gross income	99.00	99.00	99.00	99.00	99.00	99.00	33.00	33.03	99.00	99.00	83.25	54.89
\$1 under \$5,000	3.17	3.97	42.05	41.19	45.64	47.36	43.61	43.61	3.17	4.48	3.17	5.14
\$5,000 under \$10,000	2.35	2.37	5.44	5.48	13.46	13.91	2.73	2.73	2.32	2.75	2.32	2.97
\$10,000 under \$15,000	2.08	2.08	3.82	3.97	7.33	7.41	2.09	2.09	1.99	2.27	1.99	2.30
\$15,000 under \$20,000	2.10	2.08	4.04	4.22	5.37	5.41	2.04	2.04	1.95	2.16	1.95	2.24
\$20,000 under \$25,000	2.03	2.01	4.89	5.14	4.41	4.55	1.99	1.99	1.83	2.02	1.83	2.03
\$25,000 under \$30,000	2.30	2.27	6.34	6.68	3.70	3.90	2.15	2.15	1.93	2.11	1.93	2.12
\$30,000 under \$40,000	1.63	1.67	5.42	5.74	2.38	2.54	1.48	1.48	1.19	1.28	1.19	1.31
\$40,000 under \$50,000	2.36	2.40	6.64	7.05	2.23	2.37	1.78	1.78	1.48	1.53	1.48	1.59
\$50,000 under \$75,000	2.51	2.54	6.00	6.31	1.37	1.49	1.28	1.28	1.10	1.09	1.10	1.12
\$75,000 under \$100,000	5.49	5.55	10.08	10.62	1.92	2.13	1.97	1.97	1.74	1.77	1.74	1.81
\$100,000 under \$200,000	6.51	6.63	10.62	10.96	1.55	1.65	1.71	1.75	1.48	1.30	1.48	1.27
\$200,000 under \$500,000	6.32	6.48	12.19	12.73	1.50	1.64	1.70	3.53	1.43	1.20	1.43	1.17
\$500,000 under \$1,000,000	8.22	6.66	27.10	23.24	1.20	1.73	1.39	1.39	1.26	1.44	1.26	1.34
\$1,000,000 or more	3.14	3.18	7.32	7.66	0.63	0.60	0.70	3.72	0.59	0.46	0.59	0.42
<b>Nontaxable returns, total.....</b>	<b>0.83</b>	<b>0.92</b>	<b>2.88</b>	<b>2.98</b>	<b>3.11</b>	<b>4.04</b>	<b>0.99</b>	<b>0.99</b>	<b>2.31</b>	<b>2.98</b>	<b>2.32</b>	<b>2.99</b>

\*\* CV's not available because data combined to avoid disclosure of information for specific taxpayers  
NOTE: Detail may not add to totals because of rounding

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												All returns--continued											
	Salaries and wages			Taxable interest			Standard deduction			Exemptions			Taxable income											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)													
<b>All returns, total.....</b>	<b>20,507,577</b>	<b>266,507,702</b>	<b>20,451,947</b>	<b>266,109,932</b>	<b>5,993,483</b>	<b>397,769</b>	<b>20,507,576</b>	<b>74,664,107</b>	<b>16,156,940</b>	<b>39,565,615</b>	<b>15,076,682</b>	<b>160,381,027</b>												
Under \$5,000.....	6,304,469	16,095,912	6,248,889	15,962,778	1,630,055	103,136	6,304,488	17,762,313	2,122,268	5,184,489	1,714,358	539,619												
\$5,000 under \$10,000.....	4,199,610	30,840,652	4,199,610	30,576,331	982,122	64,521	4,193,610	16,126,117	3,172,076	7,788,804	3,368,029	7,418,766												
\$10,000 under \$15,000.....	2,811,750	34,909,515	2,811,750	34,909,515	702,937	38,687	2,811,750	10,913,738	2,715,666	6,649,841	2,796,377	17,397,287												
\$15,000 under \$20,000.....	2,343,112	40,685,309	2,343,112	40,642,891	670,889	42,418	2,343,112	9,172,104	2,429,083	5,948,976	2,343,112	25,564,229												
\$20,000 under \$25,000.....	1,682,319	37,581,913	1,682,319	37,550,771	556,281	31,142	1,682,319	6,748,049	1,817,165	4,450,032	1,682,319	26,383,831												
\$25,000 under \$30,000.....	1,346,855	36,929,289	1,346,855	36,886,644	522,548	42,655	1,346,855	5,503,906	1,493,511	3,658,091	1,346,855	26,383,831												
\$30,000 under \$40,000.....	1,230,987	42,133,961	1,230,987	42,091,837	574,916	42,124	1,230,987	5,417,232	1,521,837	3,726,302	1,230,987	32,990,426												
\$40,000 or more.....	594,436	27,492,253	594,436	27,459,168	373,725	33,085	594,436	3,000,647	885,334	2,169,069	594,436	22,332,537												
<b>Taxable returns, total.....</b>	<b>14,823,827</b>	<b>249,624,973</b>	<b>14,823,827</b>	<b>249,270,214</b>	<b>5,338,176</b>	<b>354,759</b>	<b>14,823,827</b>	<b>57,659,707</b>	<b>12,930,948</b>	<b>31,667,499</b>	<b>14,823,827</b>	<b>160,297,767</b>												
Under \$5,000.....	1,843,558	5,419,742	1,843,558	5,346,151	1,158,077	73,591	1,843,558	4,883,311	1,643,558	3,237,723	1,843,558	536,432												
\$5,000 under \$10,000.....	3,185,973	24,592,318	3,185,973	24,541,262	778,793	51,056	3,185,973	12,117,084	2,088,696	5,139,531	3,185,973	7,335,723												
\$10,000 under \$15,000.....	2,796,577	34,790,177	2,796,577	34,751,480	702,937	38,687	2,796,577	10,817,384	2,685,321	6,575,497	2,796,577	17,397,287												
\$15,000 under \$20,000.....	2,343,112	40,685,309	2,343,112	40,642,891	670,889	42,418	2,343,112	9,172,104	2,429,083	5,948,976	2,343,112	25,564,229												
\$20,000 under \$25,000.....	1,682,319	37,581,913	1,682,319	37,550,771	556,281	31,142	1,682,319	6,748,049	1,817,165	4,450,032	1,682,319	26,383,831												
\$25,000 under \$30,000.....	1,346,855	36,929,289	1,346,855	36,886,644	522,548	42,655	1,346,855	5,503,906	1,493,511	3,658,091	1,346,855	27,767,302												
\$30,000 under \$40,000.....	1,230,987	42,133,961	1,230,987	42,091,837	574,916	42,124	1,230,987	5,417,232	1,521,837	3,726,302	1,230,987	32,990,426												
\$40,000 or more.....	594,436	27,492,253	594,436	27,459,168	373,725	33,085	594,436	3,000,647	885,334	2,169,069	594,436	22,332,537												
<b>Nontaxable returns, total.....</b>	<b>5,683,749</b>	<b>16,882,729</b>	<b>5,628,120</b>	<b>16,839,719</b>	<b>655,306</b>	<b>43,010</b>	<b>5,683,748</b>	<b>17,004,399</b>	<b>3,225,992</b>	<b>7,898,117</b>	<b>252,855</b>	<b>83,260</b>												

Size of adjusted gross income	Total tax liability			EIC to offset income tax before credits			All returns--continued			Overpayment refunded			Tax due at time of filing		
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
<b>All returns, total.....</b>	<b>15,000,826</b>	<b>25,355,711</b>	<b>627,080</b>	<b>41,716</b>	<b>1,284,510</b>	<b>257,620</b>	<b>19,993,446</b>	<b>31,681,419</b>	<b>17,964,241</b>	<b>7,244,664</b>	<b>2,261,802</b>	<b>619,619</b>			
Under \$5,000.....	1,843,558	80,691	-	-	793,972	182,168	5,856,110	960,449	5,805,541	1,077,539	232,627	5,583			
\$5,000 under \$10,000.....	3,362,971	1,113,063	627,080	41,716	480,539	95,422	2,478,563	3,478,563	3,834,556	1,558,068	393,997	55,426			
\$10,000 under \$15,000.....	2,609,728	2,098,728	-	-	-	-	2,806,692	3,463,615	2,432,467	938,629	379,282	84,742			
\$15,000 under \$20,000.....	2,343,112	3,834,708	-	-	-	-	2,343,112	4,585,862	2,029,572	833,793	313,540	102,638			
\$20,000 under \$25,000.....	1,682,319	3,957,457	-	-	-	-	1,682,319	4,553,919	1,370,474	697,268	311,845	80,807			
\$25,000 under \$30,000.....	1,346,855	4,175,527	-	-	-	-	1,346,855	4,909,929	1,095,695	823,145	251,160	88,743			
\$30,000 under \$40,000.....	1,230,987	5,552,087	-	-	-	-	1,230,987	6,245,156	960,303	833,933	277,313	140,865			
\$40,000 or more.....	594,436	4,032,451	-	-	-	-	594,436	4,453,292	445,634	482,292	142,038	60,816			
<b>Taxable returns, total.....</b>	<b>14,823,827</b>	<b>25,343,230</b>	<b>450,082</b>	<b>29,235</b>	<b>1,284,510</b>	<b>257,620</b>	<b>19,993,446</b>	<b>31,681,419</b>	<b>17,964,241</b>	<b>7,244,664</b>	<b>2,261,802</b>	<b>619,619</b>			
Under \$5,000.....	1,843,558	80,691	-	-	-	-	1,843,558	4,883,311	1,643,558	3,237,723	1,843,558	536,432			
\$5,000 under \$10,000.....	3,185,973	1,100,382	450,082	29,235	-	-	3,185,973	12,117,084	2,088,696	5,139,531	3,185,973	7,335,723			
\$10,000 under \$15,000.....	2,796,577	2,609,728	-	-	-	-	2,796,577	10,817,384	2,685,321	6,575,497	2,796,577	17,397,287			
\$15,000 under \$20,000.....	2,343,112	3,834,708	-	-	-	-	2,343,112	4,585,862	2,029,572	833,793	313,540	102,638			
\$20,000 under \$25,000.....	1,682,319	3,957,457	-	-	-	-	1,682,319	4,553,919	1,370,474	697,268	311,845	80,807			
\$25,000 under \$30,000.....	1,346,855	4,175,527	-	-	-	-	1,346,855	4,909,929	1,095,695	823,145	251,160	88,743			
\$30,000 under \$40,000.....	1,230,987	5,552,087	-	-	-	-	1,230,987	6,245,156	960,303	833,933	277,313	140,865			
\$40,000 or more.....	594,436	4,032,451	-	-	-	-	594,436	4,453,292	445,634	482,292	142,038	60,816			
<b>Nontaxable returns, total.....</b>	<b>176,998</b>	<b>12,461</b>	<b>176,998</b>	<b>12,461</b>	<b>1,284,510</b>	<b>257,620</b>	<b>5,326,388</b>	<b>1,116,591</b>	<b>5,417,418</b>	<b>1,374,112</b>	<b>-</b>	<b>-</b>			

Footnotes at end of table

**Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons														Taxable income			
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions		Amount	Number of exemptions	Amount	Number of exemptions				
			Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount										
All returns, total.....	19,312,261	231,188,380	19,256,632	230,831,670	5,451,344	356,710	19,312,260	67,074,361	13,781,480	33,746,416	14,016,214	137,825,640	(36)					
Under \$5,000.....	6,255,623	15,957,317	6,199,994	15,857,894	1,616,579	99,422	6,255,622	17,471,952	2,024,516	4,955,008	1,714,358	536,619						
\$5,000 under \$10,000.....	4,117,753	30,036,068	4,117,753	29,937,353	931,779	61,715	4,117,753	15,644,429	3,035,534	7,434,277	3,362,971	7,412,136						
\$10,000 under \$15,000.....	2,720,721	33,793,175	2,720,721	33,754,746	682,708	38,429	2,720,721	10,335,705	2,533,008	6,203,800	2,720,721	17,293,670						
\$15,000 under \$20,000.....	2,236,913	38,798,523	2,236,913	38,755,768	630,442	40,755	2,236,913	8,497,740	2,216,864	5,426,601	2,236,913	24,870,182						
\$20,000 under \$25,000.....	1,542,415	34,407,755	1,542,415	34,377,286	525,938	30,469	1,542,415	5,859,682	1,537,558	3,764,505	1,542,415	24,783,588						
\$25,000 under \$30,000.....	1,195,142	32,737,868	1,195,142	32,701,600	441,634	36,268	1,195,142	4,540,529	940,157	2,914,897	1,195,142	25,282,643						
\$30,000 under \$40,000.....	940,157	31,689,137	940,157	31,656,928	439,642	32,209	940,157	3,570,908	940,157	2,301,863	940,157	26,016,368						
\$40,000 or more.....	303,537	13,567,538	303,537	13,550,094	182,620	17,444	303,537	1,153,439	303,537	743,665	303,537	11,870,434						
Taxable returns, total.....	13,763,359	215,165,284	13,763,359	214,845,063	4,839,856	320,220	13,763,359	50,926,243	10,820,126	28,496,661	13,763,359	137,742,380						
Under \$5,000.....	1,643,558	5,419,742	1,643,558	5,346,151	1,158,077	73,391	1,643,558	4,883,311	-	-	1,643,558	536,432						
\$5,000 under \$10,000.....	3,180,916	24,553,545	3,180,916	24,502,489	778,793	51,056	3,180,916	12,084,952	2,098,686	5,139,531	3,180,916	7,329,063						
\$10,000 under \$15,000.....	2,720,721	33,793,175	2,720,721	33,754,746	682,708	38,429	2,720,721	10,335,705	2,533,008	6,203,800	2,720,721	17,293,670						
\$15,000 under \$20,000.....	2,236,913	38,798,523	2,236,913	38,755,768	630,442	40,755	2,236,913	8,497,740	2,216,864	5,426,601	2,236,913	24,870,182						
\$20,000 under \$25,000.....	1,542,415	34,407,755	1,542,415	34,377,286	525,938	30,469	1,542,415	5,859,682	1,537,558	3,764,505	1,542,415	24,783,588						
\$25,000 under \$30,000.....	1,195,142	32,737,868	1,195,142	32,701,600	441,634	36,268	1,195,142	4,540,529	1,190,085	2,914,897	1,195,142	25,282,643						
\$30,000 under \$40,000.....	940,157	31,689,137	940,157	31,656,928	439,642	32,209	940,157	3,570,908	940,157	2,301,863	940,157	26,016,368						
\$40,000 or more.....	303,537	13,567,538	303,537	13,550,094	182,620	17,444	303,537	1,153,439	303,537	743,665	303,537	11,870,434						
Non-taxable returns, total.....	5,548,902	16,023,097	5,493,273	15,988,607	611,488	36,490	5,548,901	16,148,118	2,961,354	7,249,754	270,721	83,280						
Returns of single persons--continued																		
Size of adjusted gross income	Total tax liability		EIC to offset: income tax before credits		EIC refundable portion		Income tax withheld		Overpayment refunded		Tax due at time of filing							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount				
All returns, total.....	13,840,358	21,909,950	627,080	41,716	1,233,939	249,155	18,826,778	27,598,680	17,069,401	6,498,832	1,978,185	519,230	(48)					
Under \$5,000.....	1,643,558	80,691	-	-	-	-	5,830,824	967,678	5,770,141	1,070,161	232,627	5,563						
\$5,000 under \$10,000.....	3,357,914	1,112,086	627,080	41,716	465,253	91,584	4,087,182	2,442,152	3,758,699	1,518,792	353,997	55,426						
\$10,000 under \$15,000.....	2,720,721	2,568,144	-	-	-	-	2,715,664	3,388,704	2,351,552	884,558	369,168	83,998						
\$15,000 under \$20,000.....	2,236,913	3,730,571	-	-	-	-	2,236,913	4,428,742	1,928,430	779,237	308,483	81,065						
\$20,000 under \$25,000.....	1,542,415	3,717,429	-	-	-	-	1,542,415	4,271,672	1,279,446	637,296	262,969	83,053						
\$25,000 under \$30,000.....	1,195,142	3,602,839	-	-	-	-	1,190,085	4,509,209	1,024,896	772,715	170,246	66,346						
\$30,000 under \$40,000.....	940,157	4,505,899	-	-	-	-	940,157	5,051,684	737,245	857,109	202,912	111,344						
\$40,000 or more.....	303,537	2,372,311	-	-	-	-	303,537	2,518,860	218,990	178,964	77,783	32,415						
Taxable returns, total.....	13,763,359	21,897,469	450,082	29,235	-	-	13,606,599	26,528,968	11,773,354	6,177,983	1,978,185	519,230						
Under \$5,000.....	1,643,558	80,691	-	-	-	-	1,527,245	331,887	1,405,675	266,779	232,627	5,563						
\$5,000 under \$10,000.....	3,180,916	1,099,585	450,082	29,235	-	-	3,150,573	2,028,248	2,826,919	1,011,324	353,997	55,426						
\$10,000 under \$15,000.....	2,720,721	2,568,144	-	-	-	-	2,715,664	3,388,704	2,351,552	884,558	369,168	83,998						
\$15,000 under \$20,000.....	2,236,913	3,730,571	-	-	-	-	2,236,913	4,428,742	1,928,430	779,237	308,483	81,065						
\$20,000 under \$25,000.....	1,542,415	3,717,429	-	-	-	-	1,542,415	4,271,672	1,279,446	637,296	262,969	83,053						
\$25,000 under \$30,000.....	1,195,142	3,602,839	-	-	-	-	1,190,085	4,509,209	1,024,896	772,715	170,246	66,346						
\$30,000 under \$40,000.....	940,157	4,505,899	-	-	-	-	940,157	5,051,684	737,245	857,109	202,912	111,344						
\$40,000 or more.....	303,537	2,372,311	-	-	-	-	303,537	2,518,860	218,990	178,964	77,783	32,415						
Non-taxable returns, total.....	176,998	12,481	176,998	12,481	1,233,939	249,155	5,220,188	1,071,684	5,296,047	1,320,849	-	-						

Footnotes at end of table

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Joint returns of married persons									
	Salaries and wages		Taxable interest		Standard deduction		Exemptions		Taxable income	
	Number of returns	Adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of exemptions	Amount
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All returns, total</b>	<b>1,195,315</b>	<b>35,319,321</b>	<b>1,195,315</b>	<b>542,139</b>	<b>1,195,315</b>	<b>7,895,746</b>	<b>2,375,460</b>	<b>5,819,200</b>	<b>1,080,468</b>	<b>22,555,387</b>
Under \$5,000	48,876	138,595	48,876	134,882	48,876	310,381	97,151	239,491	-	-
\$5,000 under \$10,000	75,856	601,785	75,856	598,978	75,856	481,689	136,542	334,527	5,057	6,860
\$10,000 under \$15,000	91,029	1,155,027	91,029	1,154,769	91,029	576,033	182,058	446,041	75,856	143,617
\$15,000 under \$20,000	106,199	1,888,786	106,199	1,887,123	106,199	674,364	212,398	520,376	108,199	894,047
\$20,000 under \$25,000	139,903	3,174,158	139,903	3,173,465	139,903	885,387	279,807	685,527	139,903	1,600,244
\$25,000 under \$30,000	151,713	4,191,431	151,713	4,185,044	151,713	963,378	303,426	743,394	151,713	2,484,659
\$30,000 under \$40,000	290,840	10,244,824	290,840	10,234,098	290,840	1,846,326	581,680	1,424,439	290,840	6,974,058
\$40,000 or more	290,899	13,924,715	290,899	13,909,073	290,899	1,847,208	581,798	1,425,404	290,899	10,652,103
<b>Taxable returns, total</b>	<b>1,060,468</b>	<b>34,459,689</b>	<b>1,060,468</b>	<b>498,320</b>	<b>1,060,468</b>	<b>6,733,465</b>	<b>2,110,822</b>	<b>5,170,837</b>	<b>1,060,468</b>	<b>22,555,387</b>
\$5,000 under \$10,000	5,057	38,773	5,057	38,773	5,057	32,113	-	-	5,057	6,860
\$10,000 under \$15,000	75,856	997,002	75,856	996,744	75,856	481,689	151,713	371,697	75,856	143,617
\$15,000 under \$20,000	106,199	1,888,786	106,199	1,887,123	106,199	674,364	212,398	520,376	108,199	894,047
\$20,000 under \$25,000	139,903	3,174,158	139,903	3,173,465	139,903	885,387	279,807	685,527	139,903	1,600,244
\$25,000 under \$30,000	151,713	4,191,431	151,713	4,185,044	151,713	963,378	303,426	743,394	151,713	2,484,659
\$30,000 under \$40,000	290,840	10,244,824	290,840	10,234,098	290,840	1,846,326	581,680	1,424,439	290,840	6,974,058
\$40,000 or more	290,899	13,924,715	290,899	13,909,073	290,899	1,847,208	581,798	1,425,404	290,899	10,652,103
<b>Nontaxable returns, total</b>	<b>134,847</b>	<b>859,632</b>	<b>134,847</b>	<b>853,112</b>	<b>134,847</b>	<b>855,281</b>	<b>264,638</b>	<b>648,362</b>	<b>-</b>	<b>-</b>

Size of adjusted gross income	Joint returns of married persons--continued									
	Total tax liability		EIC to offset income tax before credits		EIC refundable portion		Income tax withheld		Overpayment refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
<b>All returns, total</b>	<b>1,060,468</b>	<b>3,445,761</b>	<b>50,571</b>	<b>8,466</b>	<b>1,168,688</b>	<b>4,082,759</b>	<b>894,841</b>	<b>745,832</b>	<b>283,817</b>	<b>100,389</b>
Under \$5,000	-	-	-	-	25,285	2,771	35,400	7,378	-	-
\$5,000 under \$10,000	5,057	996	5,057	996	5,057	4,807	36,411	38,273	-	-
\$10,000 under \$15,000	75,856	21,584	75,856	21,584	75,856	70,799	80,915	54,071	10,114	7,743
\$15,000 under \$20,000	106,199	104,136	106,199	104,136	106,199	91,029	74,911	54,556	5,057	11,573
\$20,000 under \$25,000	139,903	240,029	139,903	240,029	139,903	157,119	101,142	54,556	48,876	17,754
\$25,000 under \$30,000	151,713	372,688	151,713	372,688	151,713	282,247	91,028	59,972	22,398	29,520
\$30,000 under \$40,000	290,840	1,046,189	290,840	1,046,189	290,840	400,720	70,799	50,429	74,401	29,520
\$40,000 or more	290,899	1,660,140	290,899	1,660,140	290,899	1,935,067	226,644	303,328	64,255	28,401
<b>Taxable returns, total</b>	<b>1,060,468</b>	<b>3,445,761</b>	<b>50,571</b>	<b>8,466</b>	<b>1,060,468</b>	<b>4,082,759</b>	<b>894,841</b>	<b>745,832</b>	<b>283,817</b>	<b>100,389</b>
\$5,000 under \$10,000	5,057	996	5,057	996	5,057	4,807	36,411	38,273	-	-
\$10,000 under \$15,000	75,856	21,584	75,856	21,584	75,856	70,799	80,915	54,071	10,114	7,743
\$15,000 under \$20,000	106,199	104,136	106,199	104,136	106,199	91,029	74,911	54,556	5,057	11,573
\$20,000 under \$25,000	139,903	240,029	139,903	240,029	139,903	157,119	101,142	54,556	48,876	17,754
\$25,000 under \$30,000	151,713	372,688	151,713	372,688	151,713	282,247	91,028	59,972	22,398	29,520
\$30,000 under \$40,000	290,840	1,046,189	290,840	1,046,189	290,840	400,720	70,799	50,429	74,401	29,520
\$40,000 or more	290,899	1,660,140	290,899	1,660,140	290,899	1,935,067	226,644	303,328	64,255	28,401
<b>Nontaxable returns, total</b>	<b>-</b>	<b>-</b>	<b>50,571</b>	<b>8,466</b>	<b>106,200</b>	<b>44,897</b>	<b>121,371</b>	<b>53,363</b>	<b>-</b>	<b>-</b>

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.



Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on sample-money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
	(1)	(2)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>28,051,305</b>	<b>478,339,540</b>	<b>23,891,344</b>	<b>431,856,801</b>	<b>8,718,528</b>	<b>7,582,974</b>	<b>112,679</b>	<b>132,003</b>	<b>1,925,019</b>	<b>1,362,335</b>
Under \$5,000	3,266,355	8,762,993	2,857,288	7,495,171	863,238	550,016	*11,358	*9,014	240,683	134,756
\$5,000 under \$10,000	4,528,214	34,631,865	3,941,219	28,086,342	1,083,833	1,381,746	*17,845	*5,670	225,680	190,475
\$10,000 under \$15,000	4,908,948	61,359,330	4,380,503	51,634,860	1,324,219	1,476,487	*24,806	*34,342	265,342	225,857
\$15,000 under \$20,000	3,787,180	65,577,822	3,493,035	57,466,284	1,156,022	1,207,067	*16,829	*23,142	253,009	307,899
\$20,000 under \$25,000	3,001,809	67,169,844	2,808,707	60,650,961	1,038,578	783,232	*8,940	*16,765	129,836	129,836
\$25,000 under \$30,000	2,015,691	55,103,791	1,951,616	51,269,144	790,076	613,669	*1,098	*53	175,595	146,637
\$30,000 under \$40,000	2,508,956	86,467,565	2,464,836	81,327,138	1,176,347	525,641	*7,862	*7,266	250,681	146,448
\$40,000 or more	2,034,152	96,246,960	1,994,129	93,926,780	1,286,215	1,024,007	*23,940	*35,710	285,515	110,827
<b>Taxable returns, total</b>	<b>15,008,531</b>	<b>373,827,782</b>	<b>13,507,714</b>	<b>334,932,387</b>	<b>6,581,360</b>	<b>6,586,313</b>	<b>86,599</b>	<b>116,140</b>	<b>1,660,915</b>	<b>1,204,416</b>
Under \$5,000	588,028	1,411,233	506,574	1,017,181	455,612	293,959	*6,724	*4,229	153,577	76,028
\$5,000 under \$10,000	1,163,175	9,476,589	888,828	6,454,745	509,608	911,924	*8,847	*3,604	129,755	153,565
\$10,000 under \$15,000	1,920,938	24,252,989	1,493,386	18,893,651	853,111	1,279,475	*14,720	*31,202	210,359	165,382
\$15,000 under \$20,000	2,029,305	35,783,568	1,743,156	28,372,239	885,517	1,169,810	*13,467	*17,071	227,280	305,708
\$20,000 under \$25,000	2,781,736	62,458,027	2,588,632	58,038,018	998,598	777,130	*8,940	*16,765	228,201	129,812
\$25,000 under \$30,000	2,002,244	54,720,981	1,938,169	50,866,334	783,352	604,369	*1,098	*93	175,595	146,637
\$30,000 under \$40,000	2,508,956	86,467,565	2,464,836	81,327,138	1,176,347	525,641	*7,862	*7,266	250,681	146,448
\$40,000 or more	2,034,152	96,246,960	1,994,129	93,926,780	1,286,215	1,024,007	*23,940	*35,710	285,515	110,827
<b>Nontaxable returns, total</b>	<b>11,042,774</b>	<b>104,511,758</b>	<b>10,383,630</b>	<b>96,930,414</b>	<b>1,787,168</b>	<b>976,661</b>	<b>26,060</b>	<b>15,863</b>	<b>264,104</b>	<b>157,919</b>
<b>IRA distributions</b>										
Total			In AGI		Total		Pensions and annuities		Social security benefits	
Number of returns	(11)	(12)	Number of returns	(13)	Amount	(14)	Number of returns	(15)	Amount	(16)
<b>All returns, total</b>	<b>663,628</b>	<b>3,725,680</b>	<b>610,484</b>	<b>2,345,598</b>	<b>3,177,877</b>	<b>30,709,091</b>	<b>3,055,287</b>	<b>27,615,086</b>	<b>1,606,861</b>	<b>15,568,724</b>
Under \$5,000	59,670	59,840	18,996	21,902	168,397	1,058,336	141,595	245,542	190,778	1,553,639
\$5,000 under \$10,000	25,723	386,378	9,330	286,972	668,824	3,749,764	348,594	3,461,908	369,329	3,432,601
\$10,000 under \$15,000	131,076	575,190	125,343	357,692	741,682	6,520,724	728,902	6,183,285	350,862	3,604,410
\$15,000 under \$20,000	146,161	824,707	138,144	484,004	507,837	5,522,422	498,841	5,147,539	204,958	2,141,375
\$20,000 under \$25,000	87,451	400,116	87,451	400,116	393,443	4,684,695	370,450	4,497,267	168,415	1,794,603
\$25,000 under \$30,000	43,522	242,423	30,046	129,012	207,368	2,451,972	196,155	2,325,111	100,525	914,854
\$30,000 under \$40,000	52,469	537,949	43,508	305,980	244,427	3,619,479	228,420	3,167,962	114,344	1,072,004
\$40,000 or more	78,625	698,978	69,695	248,869	244,372	3,101,669	231,372	2,786,451	1,055,138	1,072,004
<b>Taxable returns, total</b>	<b>541,849</b>	<b>3,312,633</b>	<b>496,703</b>	<b>2,068,744</b>	<b>2,408,773</b>	<b>26,028,437</b>	<b>2,332,255</b>	<b>24,071,134</b>	<b>1,118,599</b>	<b>10,741,791</b>
Under \$5,000	*3,362	*4,935	*3,362	*4,935	*6,724	*12,418	*6,724	*12,418	*16,450	*79,379
\$5,000 under \$10,000	40,897	118,844	40,897	115,025	266,286	1,637,031	262,925	1,433,707	161,000	1,383,169
\$10,000 under \$15,000	98,633	503,338	92,000	287,968	575,608	5,220,647	568,825	4,912,489	262,068	2,454,139
\$15,000 under \$20,000	141,528	812,709	133,508	472,616	473,927	5,332,014	471,262	4,955,163	189,108	2,008,884
\$20,000 under \$25,000	82,816	393,457	82,816	393,457	387,535	4,693,177	364,542	4,477,832	167,317	1,780,083
\$25,000 under \$30,000	43,522	242,423	30,046	129,012	207,368	2,451,972	196,155	2,325,111	100,525	914,854
\$30,000 under \$40,000	52,469	537,949	43,508	305,980	244,427	3,619,479	228,420	3,167,962	114,344	1,072,004
\$40,000 or more	78,625	698,978	69,695	248,869	244,372	3,101,669	231,372	2,786,451	1,055,138	1,072,004
<b>Nontaxable returns, total</b>	<b>121,779</b>	<b>413,047</b>	<b>113,781</b>	<b>276,855</b>	<b>769,105</b>	<b>4,680,654</b>	<b>732,032</b>	<b>3,743,952</b>	<b>487,581</b>	<b>4,820,933</b>

Footnotes at end of table



**Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on sample--money amounts are in thousands of dollars)

Size of adjusted gross income	Social security benefits--cont			Unemployment compensation			Total income			Statutory adjustments		
	In AGI						Total					
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
	(21)	(22)		(23)	(24)		(25)	(26)		(27)	(28)	(29)
All returns, total	392,846	1,227,593		3,567,831	7,122,224		26,025,198	479,292,611		653,968	953,071	620,917
Under \$5,000	11,273	2,957		259,773	350,938		3,240,248	8,801,281		13,447	18,288	113,447
\$5,000 under \$10,000	11,274	4,598		711,549	1,281,760		4,528,214	34,693,801		40,920	61,939	40,920
\$10,000 under \$15,000	13,362	20,269		747,431	1,561,354		4,908,948	81,459,154		55,640	99,824	51,821
\$15,000 under \$20,000	19,784	15,421		595,448	1,115,811		3,767,180	67,355,425		103,454	157,603	101,063
\$20,000 under \$25,000	78,996	62,663		411,269	828,959		3,001,809	87,353,075		133,514	183,231	127,956
\$25,000 under \$30,000	79,484	107,378		299,811	646,120		2,015,681	55,240,271		105,882	136,979	104,510
\$30,000 under \$40,000	114,044	314,750		388,391	888,793		2,508,556	86,846,720		115,558	179,215	101,107
\$40,000 or more	107,649	709,506		214,161	445,960		2,034,152	99,367,884		84,552	115,984	80,072
Taxable returns, total	390,299	1,220,037		2,142,209	4,651,049		15,008,531	374,728,080		609,103	900,298	576,052
Under \$5,000	11,273	2,957		259,773	350,938		3,240,248	8,001,281		13,447	18,288	113,447
\$5,000 under \$10,000	11,274	4,598		711,549	1,281,760		4,528,214	34,693,801		40,920	61,939	40,920
\$10,000 under \$15,000	13,362	20,269		747,431	1,561,354		4,908,948	81,459,154		55,640	99,824	51,821
\$15,000 under \$20,000	19,784	15,421		595,448	1,115,811		3,767,180	67,355,425		103,454	157,603	101,063
\$20,000 under \$25,000	78,996	62,663		411,269	828,959		3,001,809	87,353,075		133,514	183,231	127,956
\$25,000 under \$30,000	79,484	107,378		299,811	749,120		2,015,681	55,240,271		105,882	136,979	104,510
\$30,000 under \$40,000	114,044	314,750		388,391	888,793		2,508,556	86,846,720		115,558	179,215	101,107
\$40,000 or more	107,649	709,506		214,161	445,960		2,034,152	99,367,884		84,552	115,984	80,072
Nontaxable returns, total	2,547	7,556		1,425,622	2,471,175		11,016,657	104,564,531		44,885	52,773	44,885
Under \$5,000	11,273	2,957		259,773	350,938		3,240,248	8,001,281		13,447	18,288	113,447
\$5,000 under \$10,000	11,274	4,598		711,549	1,281,760		4,528,214	34,693,801		40,920	61,939	40,920
\$10,000 under \$15,000	13,362	20,269		747,431	1,561,354		4,908,948	81,459,154		55,640	99,824	51,821
\$15,000 under \$20,000	19,784	15,421		595,448	1,115,811		3,767,180	67,355,425		103,454	157,603	101,063
\$20,000 under \$25,000	78,996	62,663		411,269	828,959		3,001,809	87,353,075		133,514	183,231	127,956
\$25,000 under \$30,000	79,484	107,378		299,811	749,120		2,015,681	55,240,271		105,882	136,979	104,510
\$30,000 under \$40,000	114,044	314,750		388,391	888,793		2,508,556	86,846,720		115,558	179,215	101,107
\$40,000 or more	107,649	709,506		214,161	445,960		2,034,152	99,367,884		84,552	115,984	80,072
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,564,531	11,016,657
Exemptions	44,885	52,773		44,885	52,773		44,885	52,773		44,885	52,773	44,885
Additional standard deduction	11,016,657	104,564,531		11,016,657	104,564,531		11,016,657	104,5				



**Table 1.7—Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income<sup>1</sup>**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		
		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	
All returns, total.....	11,902,577	279,890,579	11,846,035	267,024,120	3,256,051	1,512,304	63,722	319,176	791,430	732,555		
Under \$5,000.....	911,328	2,629,693	875,689	2,954,480	155,527	51,645	*1,197	*3,497	31,259	12,954		
\$5,000 under \$10,000.....	2,146,794	16,403,572	2,090,723	15,517,810	198,718	84,795	-	-	24,972	27,938		
\$10,000 under \$15,000.....	2,220,573	27,678,208	2,157,003	26,278,003	260,203	129,170	*1,128	*7,531	37,595	16,101		
\$15,000 under \$20,000.....	1,616,039	27,950,422	1,587,378	26,895,648	264,084	96,449	-	*2,144	42,821	54,001		
\$20,000 under \$25,000.....	1,164,812	28,146,711	1,143,197	24,972,829	315,337	149,691	*1,098	*549	82,770	111,376		
\$25,000 under \$30,000.....	739,384	20,559,728	736,384	19,851,234	218,481	79,970	*3,691	*19,805	40,593	28,802		
\$30,000 under \$35,000.....	690,316	22,080,152	675,813	21,459,915	268,501	53,853	*1,098	*2,227	60,525	20,531		
\$35,000 under \$40,000.....	455,813	17,096,061	445,813	16,802,913	215,342	41,123	-	-	48,762	35,053		
\$40,000 under \$45,000.....	408,197	17,299,263	395,757	16,487,499	221,679	84,020	*5,603	*24,309	47,856	51,475		
\$45,000 under \$50,000.....	331,571	15,695,324	331,571	15,356,815	213,719	53,833	-	-	47,856	8,878		
\$50,000 under \$55,000.....	275,661	14,352,065	273,623	13,869,531	198,930	84,413	*8,754	*6,269	50,533	16,783		
\$55,000 under \$60,000.....	178,847	10,298,960	169,415	9,735,022	123,493	153,583	*13,043	*34,274	41,382	29,780		
\$60,000 under \$75,000.....	450,995	30,065,053	450,340	28,727,566	330,495	134,975	*12,096	*9,641	111,565	49,438		
\$75,000 under \$100,000.....	218,012	18,556,780	212,664	17,897,786	191,762	135,018	8,561	84,060	85,919	93,797		
\$100,000 under \$200,000.....	82,333	10,302,868	79,756	9,200,150	79,632	80,810	4,599	70,868	37,253	97,866		
\$200,000 under \$500,000.....	7,641	2,013,610	7,272	1,455,092	7,484	63,560	1,241	24,284	5,355	54,257		
\$500,000 under \$1,000,000.....	528	362,281	503	196,564	528	17,330	241	11,908	3,345	448		
\$1,000,000 or more.....	139	389,691	133	160,258	136	7,797	104	7,609	122	22,283		
Taxable returns, total.....	7,279,802	232,369,564	7,107,412	220,976,483	2,892,108	1,367,186	62,524	315,674	719,517	708,053		
Nontaxable returns, total.....	4,622,775	47,491,015	4,536,623	46,407,656	373,943	145,119	*1,198	*3,502	71,913	24,502		
Size of adjusted gross income	State income tax refunds		Net income		Business or profession		Net loss		Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	1,295,307	629,339	493,052	2,376,822	318,200	1,311,432	357,488	1,132,317	220,674	323,927		
Under \$5,000.....	5,030	2,307	38,916	91,470	10,984	102,986	*6,469	*20,029	8,771	20,682		
\$5,000 under \$10,000.....	*14,366	*3,830	65,049	284,027	22,252	102,986	*5,618	*10,079	*11,740	*22,240		
\$10,000 under \$15,000.....	23,798	7,847	87,465	382,171	44,661	220,359	24,313	18,082	*15,558	*15,286		
\$15,000 under \$20,000.....	48,433	13,926	31,733	143,344	21,804	134,387	21,542	42,849	*5,619	*5,619		
\$20,000 under \$25,000.....	41,890	17,795	30,476	65,062	32,121	100,797	36,465	76,689	*12,535	*24,528		
\$25,000 under \$30,000.....	103,924	45,756	32,681	212,179	34,979	95,935	35,626	30,138	*18,139	*21,085		
\$30,000 under \$35,000.....	104,078	50,824	41,875	212,179	34,979	95,935	35,626	30,138	18,817	18,812		
\$35,000 under \$40,000.....	101,728	52,894	27,162	31,493	64,191	24,368	64,191	33,446	*11,564	*11,162		
\$40,000 under \$45,000.....	104,746	51,761	21,098	51,479	32,624	92,212	*14,768	*55,979	22,901	20,413		
\$45,000 under \$50,000.....	127,427	57,515	20,255	82,338	34,591	28,704	28,704	26,104	*13,528	*16,872		
\$50,000 under \$55,000.....	105,041	45,500	12,075	55,663	*7,505	*41,202	23,387	30,819	*11,814	*9,754		
\$55,000 under \$60,000.....	94,296	36,415	*11,044	*55,161	*7,956	*41,202	*19,169	*39,845	*8,903	*4,227		
\$60,000 under \$75,000.....	252,175	127,094	54,058	118,847	*16,339	*37,388	39,799	111,881	27,650	31,717		
\$75,000 under \$100,000.....	107,889	76,773	14,156	118,847	16,798	154,260	36,571	89,249	26,988	32,862		
\$100,000 under \$200,000.....	46,974	43,745	3,921	246,731	*3,542	*28,528	22,684	218,438	16,260	39,388		
\$200,000 under \$500,000.....	4,920	13,480	1,033	108,122	*304	*1,016	311	151,076	4,374	*4,374		
\$500,000 under \$1,000,000.....	91	1,736	*16	*8,457	*8	*19	98	58,078	*129	*277		
\$1,000,000 or more.....	30	1,138	*17	*12,813	*8	*19	98	84,469	32	88		
Taxable returns, total.....	1,208,179	601,553	315,660	1,635,138	263,867	892,885	329,985	1,092,617	195,072	277,953		
Nontaxable returns, total.....	78,128	27,786	177,393	741,684	54,333	418,548	27,503	49,700	25,602	45,975		

Footnotes at end of table.

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable IRA distributions		Pensions and annuities in AGI		Rent and royalty net income less loss		Farm rental income less loss		Partnership and S Corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total</b>	<b>114,111</b>	<b>\$63,821</b>	<b>930,615</b>	<b>\$,062,168</b>	<b>333,957</b>	<b>-608,915</b>	<b>9,743</b>	<b>*18,794</b>	<b>81,008</b>	<b>368,878</b>
Under \$5,000	501	*2,964	14,518	69,141	11,197	-59,086	-	-	1,064	-139,603
\$5,000 under \$10,000	*8,455	*27,101	102,460	295,752	16,040	-31,862	-	-	*4,635	*3,289
\$10,000 under \$15,000	*11,685	*60,739	114,687	683,927	24,978	-37,993	-	-	*5,992	*18,325
\$15,000 under \$20,000	*12,281	*22,404	109,184	653,416	25,623	-38,719	-	-	*1,275	*5,616
\$20,000 under \$25,000	*14,720	*49,911	102,705	703,375	20,887	-55,241	*1,273	*3,740	*8,734	*41,044
\$25,000 under \$30,000	*17,357	*25,411	66,174	486,054	24,525	-4,303	*327	*1,783	*2,196	*4,880
\$30,000 under \$35,000	*10,059	*29,894	59,225	281,196	25,997	-87,897	*2,256	*3,609	*3,326	*23,485
\$35,000 under \$40,000	*7,536	*29,454	73,165	320,228	21,007	-60,757	*2,575	-	*4,479	*14,479
\$40,000 under \$45,000	*5,578	*13,422	54,826	302,303	20,098	-26,262	-	-	*6,764	*17,004
\$45,000 under \$50,000	*4,480	*2,580	31,302	122,658	19,297	-62,411	*917	*7,686	*5,116	*18,219
\$50,000 under \$55,000	*7,598	*13,629	32,014	188,162	32,861	-43,562	-	-	*3,081	*7,434
\$55,000 under \$60,000	*6,708	*14,749	52,217	418,961	17,927	-27,226	-	-	*6,134	*11,043
\$60,000 under \$75,000	*4,545	*51,357	70,816	539,596	45,856	-99,439	*2,551	*1,674	15,690	28,341
\$75,000 under \$100,000	*8,819	*77,289	32,184	484,342	13,891	-5,765	*2,419	*302	*1,105	*9,462
\$100,000 under \$200,000	*3,268	*12,705	14,233	219,802	11,957	-2,574	-	-	11,897	220,651
\$200,000 under \$500,000	*530	*48,877	*436	*11,022	1,689	-	-	-	1,873	92,528
\$500,000 under \$1,000,000	*8	*290	*8	*451	-	-	-	-	358	78,497
\$1,000,000 or more	*4	*174	*31	495	56	2,702	-	-	95	71,776
<b>Taxable returns, total</b>	<b>108,660</b>	<b>\$59,587</b>	<b>763,478</b>	<b>\$,499,443</b>	<b>281,617</b>	<b>-461,309</b>	<b>9,743</b>	<b>*18,794</b>	<b>71,597</b>	<b>474,042</b>
<b>Nontaxable returns, total</b>	<b>5,451</b>	<b>\$4,234</b>	<b>167,137</b>	<b>\$62,725</b>	<b>52,340</b>	<b>-147,605</b>	-	-	<b>9,411</b>	<b>-105,164</b>
Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Social security benefits in AGI		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total</b>	<b>5,486</b>	<b>42,674</b>	<b>71,060</b>	<b>-412,958</b>	<b>1,040,708</b>	<b>1,903,766</b>	<b>124,844</b>	<b>657,397</b>	<b>242,112</b>	<b>557,241</b>
Under \$5,000	..	..	*1,269	*55,774	32,192	-42,262	*1,274	*2,974	*4,054	*4,300
\$5,000 under \$10,000	..	..	*2,178	*1,548	207,685	314,680	-	-	18,182	21,651
\$10,000 under \$15,000	..	..	*9,998	*52,908	214,807	381,831	*1,128	*875	19,623	36,200
\$15,000 under \$20,000	..	..	*5,092	*37,401	149,106	234,631	-	-	*16,268	*21,927
\$20,000 under \$25,000	..	..	*12,062	*72,649	101,784	184,288	*14,888	*10,913	22,429	47,782
\$25,000 under \$30,000	..	..	*3,369	*9,905	69,491	121,513	15,989	30,486	18,575	57,799
\$30,000 under \$35,000	..	..	*2,102	*32,773	70,759	162,847	13,180	20,523	*15,696	*44,924
\$35,000 under \$40,000	..	..	*3,163	*18,357	35,766	85,363	*7,688	*25,215	22,808	31,801
\$40,000 under \$45,000	..	..	*10,818	*56,261	34,669	75,873	18,448	*7,848	*10,445	*9,486
\$45,000 under \$50,000	*918	*8,116	*6,279	*32,169	36,066	87,520	*2,523	*21,206	*10,445	*51,032
\$50,000 under \$55,000	..	..	*2,716	*11,929	33,989	74,569	*4,186	*25,583	*11,627	*43,824
\$55,000 under \$60,000	*908	*14,666	*921	*14,403	*5,706	-	*16,666	*153,280	*17,913	*19,359
\$60,000 under \$75,000	*2,551	*15,740	*1,896	*5,055	32,834	90,478	*9,909	*97,347	24,475	30,791
\$75,000 under \$100,000	..	..	*7,727	*43,674	*6,024	-	13,014	108,012	19,248	33,159
\$100,000 under \$200,000	*723	*1,304	*1,423	*7,439	*865	*4,632	5,256	48,509	9,878	86,395
\$200,000 under \$500,000	*348	*2,586	*3	*716	-	-	*679	*3,717	*689	*3,717
\$500,000 under \$1,000,000	*39	..	*42	*1,804	*39	*59	*24	*584	*120	*1,296
\$1,000,000 or more	*3	*2,861	*3	..	..	..	*5	*120	59	13,336
<b>Taxable returns, total</b>	<b>..</b>	<b>..</b>	<b>60,154</b>	<b>-300,528</b>	<b>556,630</b>	<b>1,136,032</b>	<b>122,472</b>	<b>652,864</b>	<b>203,803</b>	<b>396,190</b>
<b>Nontaxable returns, total</b>	<b>..</b>	<b>..</b>	<b>10,906</b>	<b>-112,423</b>	<b>484,078</b>	<b>767,734</b>	<b>*2,372</b>	<b>*4,533</b>	<b>38,310</b>	<b>161,051</b>

Footnotes at end of table



All figures are estimates based on samples--money amounts are in thousands of dollars)

Footnotes at end of table



Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions--continued				Total miscellaneous deductions		Basic standard deduction		Additional standard deduction	
	Casualty or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions		Basic standard deduction		Additional standard deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total.....	9,931	197,732	-	709,466	2,655,350	9,749,984	49,775,041	265,199	288,484	
Under \$5,000.....	-	-	-	1,090	2,597	896,921	3,903,114	22,294	23,211	
\$5,000 under \$10,000.....	-	-	-	7,419	12,301	2,120,785	10,255,703	50,529	51,637	
\$10,000 under \$15,000.....	-	-	-	7,484	28,328	2,180,744	11,342,799	80,051	82,448	
\$15,000 under \$20,000.....	3,362	25,822	-	34,064	102,311	1,545,053	8,000,312	40,411	48,508	
\$20,000 under \$25,000.....	-	-	-	29,803	97,038	1,052,272	5,845,818	22,710	29,342	
\$25,000 under \$30,000.....	3,362	15,195	-	73,088	401,532	585,250	2,997,705	16,870	16,928	
\$30,000 under \$35,000.....	-	-	-	64,783	273,244	484,840	2,494,451	5,491	5,766	
\$35,000 under \$40,000.....	-	-	-	86,478	160,960	275,289	1,566,229	3,393	3,514	
\$40,000 under \$45,000.....	-	-	-	35,891	293,529	234,035	1,300,866	11,538	14,502	
\$45,000 under \$50,000.....	-	-	-	52,662	175,864	132,493	767,381	11,098	9,824	
\$50,000 under \$55,000.....	-	-	-	73,085	385,916	91,395	546,816	11,835	11,580	
\$55,000 under \$60,000.....	-	-	-	40,811	128,031	40,126	252,285	5,518	6,052	
\$60,000 under \$75,000.....	2,551	128,752	-	101,053	372,032	90,481	558,817	2,933	2,200	
\$75,000 under \$100,000.....	327	239	-	78,420	256,017	18,015	105,539	7,211	1,062	
\$100,000 under \$200,000.....	329	27,693	-	22,058	128,704	1,019	4,771	6,500	7,798	
\$200,000 under \$500,000.....	**	**	-	1,181	5,988	160	1,017	1,157	1,119	
\$500,000 under \$1,000,000.....	**	**	-	151	1,161	79	401	-	-	
\$1,000,000 or more.....	-	-	-	16	167	3	419	-	-	
Taxable returns, total.....	654	27,138	-	666,719	2,544,194	5,244,265	25,385,507	196,927	212,993	
Nontaxable returns, total.....	9,277	170,594	-	42,749	311,156	4,505,719	24,393,533	72,272	75,490	

Size of adjusted gross income	Taxable income		Total		Child care credit		Tax credits		Credit for the elderly or disabled		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total.....	8,851,672	147,902,903	2,925,662	1,247,975	1,012,972	426,578	9,274	1,849	20,614	3,316		
Under \$5,000.....	113,361	46,718	11,273	398	5,057	2,268	1,273	398	-	-		
\$5,000 under \$10,000.....	783,920	1,513,531	204,047	16,848	15,057	40,880	3,362	1,011	-	-		
\$10,000 under \$15,000.....	1,509,955	5,539,620	738,556	213,857	145,630	82,782	3,385	825	-	-		
\$15,000 under \$20,000.....	1,485,157	10,054,004	848,538	507,927	185,288	68,259	-	-	-	-		
\$20,000 under \$25,000.....	1,159,076	12,746,958	590,581	252,892	129,931	93,712	-	-	1,005	90		
\$25,000 under \$30,000.....	736,208	11,652,522	106,953	41,483	38,085	28,152	-	-	300	109		
\$30,000 under \$35,000.....	679,218	13,252,567	67,170	28,468	65,160	20,961	-	-	2,010	317		
\$35,000 under \$40,000.....	455,813	10,513,434	58,160	20,981	58,160	20,981	-	-	-	-		
\$40,000 under \$45,000.....	408,197	11,381,778	78,483	29,760	75,101	26,652	-	-	-	-		
\$45,000 under \$50,000.....	330,473	10,485,232	54,795	30,821	54,795	30,821	-	-	-	-		
\$50,000 under \$55,000.....	274,537	9,517,413	38,666	14,379	35,798	14,290	-	-	2,868	89		
\$55,000 under \$60,000.....	178,847	6,984,655	35,116	15,168	31,343	15,072	-	-	1,679	96		
\$60,000 under \$75,000.....	448,444	20,863,779	70,706	31,795	66,453	29,869	-	-	1,253	1,925		
\$75,000 under \$100,000.....	218,012	13,241,228	48,709	24,089	44,943	24,052	-	-	1,766	1,47		
\$100,000 under \$200,000.....	82,333	7,700,788	13,481	8,220	10,259	3,774	-	-	2,482	220		
\$200,000 under \$500,000.....	7,938	1,729,174	1,043	1,043	1,152	1,684	-	-	1,033	379		
\$500,000 under \$1,000,000.....	528	326,118	202	24	**	**	-	-	160	22		
\$1,000,000 or more.....	139	353,484	53	22	**	**	-	-	49	21		
Taxable returns, total.....	7,279,695	143,576,090	1,353,785	598,778	677,882	290,432	8,001	1,451	20,614	3,316		
Nontaxable returns, total.....	1,571,877	4,326,812	1,571,877	649,197	335,110	136,038	1,273	398	-	-		

Footnotes at end of table

**Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued\***

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits			Alternative minimum tax			Total earned income credit			EIC refundable portion			Total income tax			Tax liability		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>7,279,695</b>	<b>23,908,274</b>	<b>7,536</b>	<b>10,194</b>	<b>4,896,206</b>	<b>6,831,722</b>	<b>4,114,382</b>	<b>5,887,196</b>	<b>7,279,802</b>	<b>23,918,468</b>	<b>7,324,411</b>	<b>24,269,477</b>	<b>7,324,411</b>	<b>24,269,477</b>	<b>7,324,411</b>	<b>24,269,477</b>	<b>7,324,411</b>	<b>24,269,477</b>
Under \$5,000	112,108	6,661	1,107	1,465	550,115	542,919	542,919	392,388	112,216	8,157	128,673	13,221	128,673	13,221	128,673	13,221	128,673	13,221
\$5,000 under \$10,000	678,100	210,418	-	-	1,428,781	2,327,307	1,308,521	2,263,517	678,100	210,418	685,741	215,733	685,741	215,733	685,741	215,733	685,741	215,733
\$10,000 under \$15,000	776,035	617,960	-	-	1,417,042	2,757,632	1,417,042	2,567,768	776,035	617,960	779,813	645,795	779,813	645,795	779,813	645,795	779,813	645,795
\$15,000 under \$20,000	807,178	1,000,219	-	-	952,409	1,128,585	779,623	679,759	807,178	1,000,219	817,053	1,010,324	817,053	1,010,324	817,053	1,010,324	817,053	1,010,324
\$20,000 under \$25,000	1,092,634	1,648,125	-	-	534,918	218,650	66,275	23,764	1,092,634	1,648,125	1,098,165	1,672,289	1,098,165	1,672,289	1,098,165	1,672,289	1,098,165	1,672,289
\$25,000 under \$30,000	732,844	1,708,546	-	-	12,842	-	-	-	732,844	1,708,546	739,169	1,779,012	739,169	1,779,012	739,169	1,779,012	739,169	1,779,012
\$30,000 under \$35,000	679,218	2,037,276	-	-	-	-	-	-	679,218	2,037,276	679,218	2,078,582	679,218	2,078,582	679,218	2,078,582	679,218	2,078,582
\$35,000 under \$40,000	455,813	1,624,524	-	-	-	-	-	-	455,813	1,624,524	455,813	1,646,558	455,813	1,646,558	455,813	1,646,558	455,813	1,646,558
\$40,000 under \$45,000	404,815	1,823,989	1,068	280	-	-	-	-	404,815	1,824,269	404,815	1,842,353	404,815	1,842,353	404,815	1,842,353	404,815	1,842,353
\$45,000 under \$50,000	330,473	1,687,080	-	-	2,168	1,148	-	-	330,473	1,687,080	330,473	1,684,114	330,473	1,684,114	330,473	1,684,114	330,473	1,684,114
\$50,000 under \$55,000	274,537	1,547,640	2,168	1,148	-	-	-	-	274,537	1,547,640	274,537	1,585,566	274,537	1,585,566	274,537	1,585,566	274,537	1,585,566
\$55,000 under \$60,000	178,847	1,149,929	-	-	-	-	-	-	178,847	1,149,929	178,847	1,169,073	178,847	1,169,073	178,847	1,169,073	178,847	1,169,073
\$60,000 under \$75,000	448,444	3,691,513	-	-	1,529	-	-	-	448,444	3,691,513	448,444	3,759,584	448,444	3,759,584	448,444	3,759,584	448,444	3,759,584
\$75,000 under \$100,000	218,012	2,852,469	1,835	1,529	-	-	-	-	218,012	2,852,469	218,012	2,884,077	218,012	2,884,077	218,012	2,884,077	218,012	2,884,077
\$100,000 under \$200,000	82,333	1,771,557	2,008	2,905	-	-	-	-	82,333	1,771,557	82,333	1,809,861	82,333	1,809,861	82,333	1,809,861	82,333	1,809,861
\$200,000 under \$500,000	7,638	509,845	201	348	-	-	-	-	7,638	509,845	7,638	524,982	7,638	524,982	7,638	524,982	7,638	524,982
\$500,000 under \$1,000,000	139	126,694	13	22	-	-	-	-	139	126,694	139	127,872	139	127,872	139	127,872	139	127,872
\$1,000,000 or more	7,279,695	23,908,274	7,536	10,194	751,456	296,425	4,114,382	5,887,196	7,279,802	23,918,468	7,279,802	24,269,477	7,279,802	24,269,477	7,279,802	24,269,477	7,279,802	24,269,477
<b>Taxable returns, total</b>	<b>7,279,695</b>	<b>23,908,274</b>	<b>7,536</b>	<b>10,194</b>	<b>751,456</b>	<b>296,425</b>	<b>4,114,382</b>	<b>5,887,196</b>	<b>7,279,802</b>	<b>23,918,468</b>	<b>7,279,802</b>	<b>24,269,477</b>	<b>7,279,802</b>	<b>24,269,477</b>	<b>7,279,802</b>	<b>24,269,477</b>	<b>7,279,802</b>	<b>24,269,477</b>
<b>Nontaxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>7,279,695</b>	<b>23,908,274</b>	<b>7,536</b>	<b>10,194</b>	<b>751,456</b>	<b>296,425</b>	<b>4,114,382</b>	<b>5,887,196</b>	<b>7,279,802</b>	<b>23,918,468</b>	<b>7,279,802</b>	<b>24,269,477</b>	<b>7,279,802</b>	<b>24,269,477</b>	<b>7,279,802</b>	<b>24,269,477</b>	<b>7,279,802</b>	<b>24,269,477</b>
Size of adjusted gross income	Total			Tax payments			Estimated tax payments			Overpayment refunded			Tax due			Tax liability		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>11,616,118</b>	<b>36,233,492</b>	<b>11,553,300</b>	<b>35,465,745</b>	<b>172,183</b>	<b>744,380</b>	<b>11,553,357</b>	<b>744,380</b>	<b>18,257,954</b>	<b>264,641</b>	<b>449,853</b>	<b>18,257,954</b>	<b>264,641</b>	<b>449,853</b>	<b>18,257,954</b>	<b>264,641</b>	<b>449,853</b>	<b>18,257,954</b>
Under \$5,000	801,353	163,178	794,101	182,243	7,144	7,144	172,183	7,144	182,243	32,558	4,095	182,243	32,558	4,095	182,243	32,558	4,095	182,243
\$5,000 under \$10,000	2,028,011	1,129,237	2,018,872	1,124,069	11,959	11,959	1,124,069	11,959	1,124,069	16,947	6,983	1,124,069	16,947	6,983	1,124,069	16,947	6,983	1,124,069
\$10,000 under \$15,000	2,180,682	2,172,111	2,151,462	2,172,111	34,778	34,778	2,151,462	34,778	2,172,111	2,669	6,018	2,172,111	2,669	6,018	2,172,111	2,669	6,018	2,172,111
\$15,000 under \$20,000	1,811,549	2,757,552	1,806,733	2,734,429	14,075	14,075	1,806,733	14,075	2,734,429	8,560	8,560	2,734,429	8,560	8,560	2,734,429	8,560	8,560	2,734,429
\$20,000 under \$25,000	1,182,266	2,978,601	1,156,646	2,953,646	19,134	19,134	1,156,646	19,134	2,953,646	34,299	17,905	2,953,646	34,299	17,905	2,953,646	34,299	17,905	2,953,646
\$25,000 under \$30,000	749,575	2,607,724	745,085	2,587,087	9,344	9,344	745,085	9,344	2,587,087	8,485	11,470	2,587,087	8,485	11,470	2,587,087	8,485	11,470	2,587,087
\$30,000 under \$35,000	676,813	2,687,912	676,812	2,687,912	11,189	11,189	676,812	11,189	2,687,912	17,841	29,689	2,687,912	17,841	29,689	2,687,912	17,841	29,689	2,687,912
\$35,000 under \$40,000	455,813	2,349,369	455,467	2,336,702	4,959	4,959	455,467	4,959	2,336,702	4,441	3,218	2,336,702	4,441	3,218	2,336,702	4,441	3,218	2,336,702
\$40,000 under \$45,000	408,167	2,554,066	408,167	2,554,066	7,892	7,892	408,167	7,892	2,554,066	3,965	15,418	2,554,066	3,965	15,418	2,554,066	3,965	15,418	2,554,066
\$45,000 under \$50,000	331,571	2,234,749	331,571	2,234,749	653	653	331,571	653	2,234,749	1,172	19,019	2,234,749	1,172	19,019	2,234,749	1,172	19,019	2,234,749
\$50,000 under \$55,000	274,540	2,097,088	274,540	2,097,088	7,748	7,748	274,540	7,748	2,097,088	1,369	19,019	2,097,088	1,369	19,019	2,097,088	1,369	19,019	2,097,088
\$55,000 under \$60,000	178,847	1,540,135	177,841	1,540,135	6,008	6,008	177,841	6,008	1,540,135	1,784	19,019	1,540,135	1,784	19,019	1,540,135	1,784	19,019	1,540,135
\$60,000 under \$75,000	450,668	4,700,501	450,340	4,614,156	15,709	15,709	450,340	15,709	4,614,156	407,709	50,685	4,700,501	407,709	50,685	4,700,501	407,709	50,685	4,700,501
\$75,000 under \$100,000	218,012	3,244,410	216,284	3,152,514	10,057	10,057	216,284	10,057	3,152,514	198,977	35,362	3,244,410	198,977	35,362	3,244,410	198,977	35,362	3,244,410
\$100,000 under \$200,000	81,816	2,091,542	80,428	1,989,746	8,658	8,658	80,428	8,658	1,989,746	69,948	80,027	2,091,542	69,948	80,027	2,091,542	69,948	80,027	2,091,542
\$200,000 under \$500,000	7,841	508,767	7,266	495,899	2,538	2,538	7,266	2,538	495,899	4,787	50,775	508,767	4,787	50,775	508,767	4,787	50,775	508,767
\$500,000 under \$1,000,000	528	117,442	501	117,442	240	240	501	240	117,442	282	17,978	117,442	282	17,978	117,442	282	17,978	117,442
\$1,000,000 or more	136	87,407	133	87,407	71	71	133	71	87,407	12	42,468	87,407	12	42,468	87,407	12	42,468	87,407
<b>Taxable returns, total</b>	<b>7,245,769</b>	<b>33,070,142</b>	<b>7,197,431</b>	<b>32,305,815</b>	<b>153,230</b>	<b>725,331</b>	<b>7,197,431</b>	<b>725,331</b>	<b>32,305,815</b>	<b>7,012,366</b>	<b>249,957</b>	<b>33,070,142</b>	<b>7,012,366</b>	<b>249,957</b>	<b>33,070,142</b>	<b>7,012,366</b>	<b>249,957</b>	<b>33,070,142</b>
<b>Nontaxable returns, total</b>	<b>4,372,349</b>	<b>3,163,350</b>	<b>4,355,869</b>	<b>3,159,931</b>	<b>19,923</b>	<b>19,923</b>	<b>4,355,869</b>	<b>19,923</b>	<b>3,159,931</b>	<b>4,886,991</b>	<b>14,684</b>	<b>3,163,350</b>	<b>4,886,991</b>	<b>14,684</b>	<b>3,163,350</b>	<b>4,886,991</b>	<b>14,684</b>	<b>3,163,350</b>

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

† Electronically filed returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040A and 1040EZ)

NOTE: Detail may not add to totals because of rounding

**Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns, total...</b>	<b>2,993,313</b>	<b>105,712,427</b>	<b>2,495,779</b>	<b>85,038,117</b>	<b>1,998,036</b>	<b>2,681,510</b>	<b>116,508</b>	<b>493,992</b>	<b>802,371</b>	<b>1,933,651</b>
Under \$5,000	261,693	161,475	186,557	545,046	99,510	61,699	4,892	*4,621	29,756	16,057
\$5,000 under \$10,000	295,187	2,172,397	200,787	1,378,292	127,400	118,106	*8,419	*14,037	49,311	82,089
\$10,000 under \$15,000	291,181	3,823,710	172,103	1,865,079	182,575	397,363	*4,677	*2,529	68,817	82,241
\$15,000 under \$20,000	308,477	5,381,785	245,799	3,703,504	181,489	172,864	*5,873	*18,645	60,117	156,454
\$20,000 under \$25,000	328,649	5,094,326	189,369	3,711,459	141,919	260,028	*10,281	*84,547	48,043	145,707
\$25,000 under \$30,000	225,931	6,384,080	204,176	5,127,429	144,853	188,732	*4,789	*3,478	59,475	182,489
\$30,000 under \$35,000	226,931	6,711,785	177,693	5,164,494	157,772	87,559	*1,100	*206	51,534	85,211
\$35,000 under \$40,000	176,579	6,653,022	162,484	5,358,928	127,630	203,122	*10,074	*70,221	124,337	150,879
\$40,000 under \$45,000	162,248	6,902,262	150,963	5,995,521	116,657	110,112	*9,040	*50,982	100,392	100,392
\$45,000 under \$50,000	142,937	6,725,984	134,307	5,623,776	102,019	138,455	*9,235	*36,870	211,697	211,697
\$50,000 under \$55,000	128,812	6,561,863	123,593	5,306,023	106,020	153,087	*8,345	*29,469	35,458	75,649
\$55,000 under \$60,000	106,696	6,350,493	101,071	4,509,572	98,437	49,292	*2,710	*1,576	33,319	33,319
\$60,000 under \$65,000	208,931	14,057,535	206,685	12,688,075	178,682	129,578	*4,768	*13,070	68,713	59,980
\$65,000 under \$70,000	168,634	14,352,030	157,458	11,931,028	153,381	171,624	14,317	52,737	86,554	234,234
\$75,000 under \$100,000	85,944	11,325,468	81,295	8,917,792	79,047	38,973	15,280	102,659	59,854	289,387
\$100,000 under \$200,000	11,037	2,991,487	9,991	1,962,910	10,762	18,693	2,460	18,693	8,033	5,162
\$200,000 under \$500,000	872	583,195	742	336,794	12	18,434	103	4,087	768	5,162
\$500,000 under \$1,000,000	155	344,195	138	121,777	155	10,160	103		103	2,416
\$1,000,000 or more										
<b>Taxable returns, total...</b>	<b>2,501,887</b>	<b>102,452,501</b>	<b>2,153,324</b>	<b>82,616,696</b>	<b>1,795,813</b>	<b>2,501,562</b>	<b>114,939</b>	<b>491,949</b>	<b>741,617</b>	<b>1,874,318</b>
<b>Non-taxable returns, total...</b>	<b>491,426</b>	<b>3,259,926</b>	<b>342,454</b>	<b>2,421,421</b>	<b>202,223</b>	<b>179,948</b>	<b>1,568</b>	<b>2,043</b>	<b>60,753</b>	<b>59,332</b>
Size of adjusted gross income	State income tax refunds		Net income		Net loss		Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns, total...</b>	<b>572,054</b>	<b>282,873</b>	<b>428,381</b>	<b>4,261,588</b>	<b>149,087</b>	<b>632,979</b>	<b>470,092</b>	<b>2,761,794</b>	<b>166,096</b>	<b>285,023</b>
Under \$5,000	*9,091	*925	30,536	69,521	16,557	177,720	28,194	33,089	5,043	12,816
\$5,000 under \$10,000	*3,821	*504	41,296	203,829	*8,925	*36,594	28,194	56,478	*12,228	*22,406
\$10,000 under \$15,000	*8,502	*2,596	49,651	334,961	12,290	33,991	39,991	91,951	*9,752	*25,353
\$15,000 under \$20,000	16,374	6,286	37,803	281,633	*8,276	*26,653	16,579	51,941	15,748	32,427
\$20,000 under \$25,000	13,072	3,603	19,647	156,359	*7,328	*19,345	33,011	61,679	11,113	8,252
\$25,000 under \$30,000	49,078	11,662	41,231	356,451	16,139	63,911	42,736	111,839	12,469	6,740
\$30,000 under \$35,000	54,571	24,840	24,832	298,378	*10,906	*51,775	35,850	55,816	*5,593	*7,020
\$35,000 under \$40,000	34,748	13,055	17,338	151,346	*9,210	*20,970	48,108	114,466	6,868	16,911
\$40,000 under \$45,000	56,599	20,839	24,678	186,098	*7,114	*53,844	18,003	37,966	30,638	16,911
\$45,000 under \$50,000	48,636	26,850	20,652	217,428	*4,867	*4,316	22,826	99,804	*7,032	*5,302
\$50,000 under \$55,000	43,936	25,780	25,059	116,065	*2,675	*23,111	24,356	72,237	15,858	22,261
\$55,000 under \$60,000	39,452	16,292	23,080	280,910	*13,817	*22,818	22,577	105,573	*11,428	*13,985
\$60,000 under \$65,000	85,965	35,651	35,957	182,940	*11,252	*48,504	43,650	173,277	8,058	17,760
\$65,000 under \$70,000	64,628	35,988	19,501	458,083	*11,600	*10,687	44,069	491,585	16,353	18,410
\$75,000 under \$100,000	44,993	41,401	15,480	278,974	*7,068	25,959	33,704	508,755	14,975	24,033
\$100,000 under \$200,000	5,604	13,241	2,759	279,974	*1,044	*13,438	7,965	402,793	*468	*785
\$200,000 under \$500,000	*295	*562	*65	*34,034	*19	*166	75	155,217	*177	*338
\$500,000 under \$1,000,000	91	807	*16	*2,983				139,397	*40	*118
\$1,000,000 or more										
<b>Taxable returns, total...</b>	<b>549,708</b>	<b>275,604</b>	<b>326,03</b>	<b>3,586,130</b>	<b>123,178</b>	<b>425,485</b>	<b>438,442</b>	<b>2,652,670</b>	<b>150,570</b>	<b>228,288</b>
<b>Non-taxable returns, total...</b>	<b>22,346</b>	<b>7,268</b>	<b>102,279</b>	<b>672,438</b>	<b>25,910</b>	<b>207,484</b>	<b>31,650</b>	<b>109,123</b>	<b>15,526</b>	<b>36,735</b>

Footnotes at end of table

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable IRA distributions			Pensions and annuities in AGI			Rent and royalty net income less loss			Farm rental income less loss			Partnership and S Corporation net income less loss		
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
<b>All returns, total</b>	<b>135,928</b>	<b>1,027,347</b>		<b>665,123</b>	<b>6,850,387</b>		<b>338,238</b>	<b>-57,443</b>		<b>19,052</b>	<b>31,414</b>		<b>122,213</b>	<b>759,454</b>	
Under \$5,000	1,197	11,763		16,633	60,468		15,187	6,961		2,548	3,478		193,147	352,487	
\$5,000 under \$10,000	11,321	77,001		73,951	372,348		17,687	5,422		1,273	7,398		13,225	5,713	
\$10,000 under \$15,000	12,658	32,449		92,027	711,114		28,238	41,041		4,646	7,385		13,229	6,772	
\$15,000 under \$20,000	15,920	103,770		86,959	852,898		32,805	24,803		4,277	6,639		17,368	11,897	
\$20,000 under \$25,000	15,547	119,659		50,437	543,573		21,173	9,663		-	-		17,368	30,753	
\$25,000 under \$30,000	3,153	55,521		58,350	548,350		19,561	109,588		1,121	3,672		13,225	6,243	
\$30,000 under \$35,000	22,841	142,834		53,734	735,879		22,928	39,506		1,098	2,183		13,225	4,026	
\$35,000 under \$40,000	13,621	49,126		43,433	523,480		31,747	42,082		1,248	2,588		13,225	9,372	
\$40,000 under \$45,000	9,122	66,005		37,559	346,689		20,960	2,679		1,06	969		13,225	47,483	
\$45,000 under \$50,000	9,211	11,802		26,040	277,958		12,264	11,013		1,382	1,809		13,225	66,677	
\$50,000 under \$55,000	5,521	38,274		29,609	342,339		11,805	5,080		1,382	1,809		13,225	49,398	
\$55,000 under \$60,000	2,196	45,127		21,559	420,824		21,235	2,644		-	-		13,225	982	
\$60,000 under \$75,000	5,523	24,992		29,005	353,583		24,169	30,693		910	1,329		13,225	11,718	
\$75,000 under \$100,000	12,481	314,308		34,450	447,209		34,132	73,845		805	1,878		13,225	354,179	
\$100,000 under \$200,000	2,823	62,287		18,264	258,672		23,468	64,394		336	4,804		13,225	8,308	
\$200,000 under \$500,000	779	7,855		1,673	49,156		2,489	52,395		164	42		13,225	-	
\$500,000 under \$1,000,000	159	7,268		303	9,326		78	6,327		-	-		13,225	-	
\$1,000,000 or more	4	24		31	569		78	6,327		-	-		13,225	-	
<b>Taxable returns, total</b>	<b>117,989</b>	<b>989,970</b>		<b>579,272</b>	<b>6,315,774</b>		<b>292,612</b>	<b>-10,450</b>		<b>15,239</b>	<b>27,819</b>		<b>108,133</b>	<b>796,361</b>	
<b>Nontaxable returns, total</b>	<b>17,940</b>	<b>37,377</b>		<b>89,851</b>	<b>534,613</b>		<b>45,726</b>	<b>-46,893</b>		<b>3,824</b>	<b>3,595</b>		<b>16,080</b>	<b>-26,907</b>	
<b>Size of adjusted gross income</b>	<b>Estate and trust net income less loss</b>	<b>Farm net income less loss</b>	<b>Unemployment compensation</b>	<b>Social security benefits in AGI</b>	<b>Other income less loss</b>										
<b>All returns, total</b>	<b>22,511</b>	<b>40,858</b>		<b>84,813</b>	<b>-224,561</b>		<b>298,181</b>	<b>732,528</b>		<b>203,286</b>	<b>1,156,897</b>		<b>193,147</b>	<b>352,487</b>	
Under \$5,000	-	-		9,484	-75,414		17,937	20,371		-	-		13,225	5,713	
\$5,000 under \$10,000	-	-		7,398	-18,607		15,160	39,731		-	-		13,225	6,772	
\$10,000 under \$15,000	-	-		3,805	-2,911		28,305	69,458		-	-		13,225	11,897	
\$15,000 under \$20,000	-	-		5,849	-18,535		42,270	100,695		-	-		13,225	30,753	
\$20,000 under \$25,000	-	-		10,103	-42,609		22,087	70,727		-	-		13,225	17,368	
\$25,000 under \$30,000	-	-		12,348	-10,927		20,762	60,925		-	-		13,225	9,452	
\$30,000 under \$35,000	-	-		6,428	-12,572		33,397	93,397		-	-		13,225	12,503	
\$35,000 under \$40,000	-	-		7,326	-1,722		15,539	47,384		-	-		13,225	9,277	
\$40,000 under \$45,000	-	-		2,767	-22,858		14,983	58,810		-	-		13,225	12,407	
\$45,000 under \$50,000	-	-		3,327	-4,460		16,667	10,949		-	-		13,225	14,479	
\$50,000 under \$55,000	-	-		4,801	-12,336		20,492	28,487		-	-		13,225	31,966	
\$55,000 under \$60,000	-	-		1,207	-31,434		12,910	70,784		-	-		13,225	10,413	
\$60,000 under \$75,000	-	-		3,262	32,283		8,213	20,410		-	-		13,225	4,026	
\$75,000 under \$100,000	-	-		4,392	-6,403		21,930	72,935		-	-		13,225	9,372	
\$100,000 under \$200,000	-	-		1,886	-18,491		13,859	24,251		-	-		13,225	23,323	
\$200,000 under \$500,000	-	-		4,496	-4,496		3,639	3,079		-	-		13,225	11,655	
\$500,000 under \$1,000,000	-	-		343	-343		1,167	1,167		-	-		13,225	798	
\$1,000,000 or more	-	-		108	-108		27	256		-	-		13,225	468	
<b>Taxable returns, total</b>	<b>22,511</b>	<b>40,858</b>		<b>59,789</b>	<b>-83,664</b>		<b>242,580</b>	<b>645,578</b>		<b>203,174</b>	<b>1,156,542</b>		<b>181,735</b>	<b>354,179</b>	
<b>Nontaxable returns, total</b>	<b>-</b>	<b>-</b>		<b>25,024</b>	<b>-130,896</b>		<b>45,601</b>	<b>86,950</b>		<b>112</b>	<b>355</b>		<b>17,413</b>	<b>8,308</b>	

Footnotes at end of table



Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments										Itemized deductions									
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Moving expenses adjustment		Contributions deduction									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
All returns, total.....	601,742	873,155	128,410	159,348	48,198	63,558	421,504	300,620	37,452	85,243	31,689	160,900								
Under \$5,000.....	39,574	16,257	*4,450	*5,359	*1,128	*1,269	31,561	8,228												
\$5,000 under \$10,000.....	48,044	27,177	*13,211	*10,639	*1,269		35,236	15,269												
\$10,000 under \$15,000.....	56,655	40,365	*2,549	*7,038	*1,128		47,148	23,935												
\$15,000 under \$20,000.....	55,402	60,637	*7,038	*7,522	*1,424		36,147	22,453												
\$20,000 under \$25,000.....	33,539	43,614	*7,994	*11,849	*3,555		22,725	16,324												
\$25,000 under \$30,000.....	55,837	90,471	20,005	32,168	*4,708		42,578	29,938												
\$30,000 under \$35,000.....	55,927	113,283	14,932	18,265	*8,006		50,981	32,730												
\$35,000 under \$40,000.....	41,964	71,285	12,303	19,285	*8,795		51,098	11,293												
\$40,000 under \$45,000.....	41,577	32,878	*13,797	*11,438	*5,128		44,884	27,252												
\$45,000 under \$50,000.....	35,393	62,617	12,223	13,437	*5,529		21,026	17,241												
\$50,000 under \$55,000.....	31,018	27,619	*3,144	*6,287	*2,806		19,947	9,749												
\$55,000 under \$60,000.....	24,673	40,089	*963	*1,926	*41		22,628	21,069												
\$60,000 under \$75,000.....	40,485	48,776	16,384	16,384	5,669		8,588	32,247												
\$75,000 under \$100,000.....	25,395	92,167	*1,435	*2,871	*1,285		19,663	32,730												
\$100,000 under \$200,000.....	26,893	113,768	3,775	6,740	3,452		18,172	32,232												
\$200,000 under \$500,000.....	4,433	48,990	*516	*824	*312		3,064	8,004												
\$500,000 under \$1,000,000.....	*257	*1,142	*19	*17	*17		178	*894												
\$1,000,000 or more.....	74	470	*20	*33	*19		49	164												
Taxable returns, total.....	500,833	797,485	121,427	148,589	46,744	61,636	326,876	249,166	36,217	80,451	30,985	157,971								
Non-taxable returns, total.....	100,909	75,661	*6,984	*9,749	*1,455	*1,922	94,628	51,454	1,235	4,792	1,604	2,929								

Size of adjusted gross income	Statutory adjustments										Itemized deductions									
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Moving expenses adjustment		Contributions deduction									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
All returns, total.....	1,177,404	14,912,019	164,586	602,150	1,171,525	4,902,672	1,013,297	6,801,405	1,051,852	1,732,183										
Under \$5,000.....	*5,021	*43,748	*3,746	*10,510	*5,021	*2,867	*2,549	*14,726	*2,550	*632										
\$5,000 under \$10,000.....	15,401	127,471	14,125	59,984	14,678	21,705	11,856	*32,227	*6,638	*7,848										
\$10,000 under \$15,000.....	31,932	224,711	14,380	44,005	31,925	50,509	25,095	110,847	24,750	8,990										
\$15,000 under \$20,000.....	69,554	547,118	29,713	151,103	67,328	101,321	39,284	162,220	57,274	56,727										
\$20,000 under \$25,000.....	43,383	298,461	8,647	38,788	43,375	80,863	39,731	139,668	34,267	35,624										
\$25,000 under \$30,000.....	96,799	835,338	20,549	120,559	85,719	237,895	68,832	416,003	70,114	80,885										
\$30,000 under \$35,000.....	96,797	950,331	22,048	117,167	95,688	235,896	83,591	497,344	80,854	89,854										
\$35,000 under \$40,000.....	73,301	738,060	*4,836	*23,549	72,203	206,847	54,398	299,508	66,510	123,246										
\$40,000 under \$45,000.....	93,722	1,020,484	16,355	34,345	93,722	301,505	84,794	588,381	83,994	79,598										
\$45,000 under \$50,000.....	89,892	1,074,917	*7,996	*30,986	89,892	290,139	72,870	535,692	78,221	135,527										
\$50,000 under \$55,000.....	66,372	1,048,263	*8,703	*13,074	66,372	363,472	92,960	525,625	92,960	104,878										
\$55,000 under \$60,000.....	69,276	941,523	*3,849	*40,417	69,276	278,703	64,684	461,707	61,426	123,660										
\$60,000 under \$75,000.....	173,789	2,444,873	9,039	13,027	173,789	847,261	167,911	1,197,948	168,633	323,882										
\$75,000 under \$100,000.....	139,439	2,382,167	7,930	48,501	139,439	847,170	120,782	994,107	129,025	236,816										
\$100,000 under \$200,000.....	82,758	1,809,136	*962	*11,902	82,748	795,708	70,855	771,227	79,164	216,847										
\$200,000 under \$500,000.....	10,425	363,223	*156	*5,087	10,397	166,946	9,711	153,157	9,700	42,504										
\$500,000 under \$1,000,000.....	705	39,550	*41	*1,516	705	27,362	417	8,019	708	12,864										
\$1,000,000 or more.....	136	23,289	*1	136	136	16,970	95	127	1751	1,684,415										
Taxable returns, total.....	1,133,333	14,225,986	134,816	407,118	1,130,412	4,808,588	978,406	6,637,587	1,017,188	1,684,415										
Non-taxable returns, total.....	44,071	676,024	29,770	195,032	41,113	34,084	33,981	283,818	34,664	47,766										

Footnotes at end of table



**Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions--continued						Basic standard deduction			Additional standard deduction		
	Casualty or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions		Amount			Number of returns		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(68)	(69)	(70)	(71)	(72)	
<b>All returns, total</b>	<b>11,863</b>	<b>*82,499</b>	<b>*6,772</b>	<b>*13,803</b>	<b>310,632</b>	<b>801,318</b>	<b>1,790,833</b>	<b>8,661,823</b>	<b>395,023</b>	<b>440,468</b>		
Under \$5,000	1,275	*9,600	-	-	*3,746	*5,198	231,597	614,570	34,038	34,380		
\$5,000 under \$10,000	-	-	-	-	*4,635	*6,625	270,389	1,213,020	76,499	76,737		
\$10,000 under \$15,000	-	-	-	-	*5,382	*10,309	259,228	1,247,744	101,113	109,076		
\$15,000 under \$20,000	-	-	-	-	-	21,858	75,747	1,128,303	55,142	65,564		
\$20,000 under \$25,000	-	-	-	-	-	*13,249	185,266	953,634	31,039	36,440		
\$25,000 under \$30,000	-	-	-	-	25,069	73,383	147,212	727,517	13,190	15,275		
\$30,000 under \$35,000	-	-	-	-	18,948	66,060	109,357	583,396	21,248	25,053		
\$35,000 under \$40,000	2,229	*13,459	*107	*1,177	23,767	*10,368	103,277	554,475	17,759	17,695		
\$40,000 under \$45,000	-	-	-	-	-	*10,125	68,527	384,508	*10,881	*14,611		
\$45,000 under \$50,000	-	-	*3,403	*7,964	26,224	74,712	52,895	307,864	*9,140	*13,373		
\$50,000 under \$55,000	3,382	*1,251	-	-	24,363	40,013	32,200	194,588	*5,416	*6,283		
\$55,000 under \$60,000	-	-	-	-	18,638	36,838	27,574	175,088	*3,470	*4,516		
\$60,000 under \$75,000	-	-	-	-	46,767	74,221	35,242	199,150	*6,744	*8,679		
\$75,000 under \$100,000	4,970	*57,174	-	-	139,621	27,195	153,908	6,732	12,164	12,164		
\$100,000 under \$200,000	-	-	*3,281	*4,661	15,726	73,810	3,086	19,597	*1,029	*1,544		
\$200,000 under \$500,000	-	-	-	-	*1,108	*14,184	*881	*3,491	*475	*533		
\$500,000 under \$1,000,000	-	-	-	-	*39	*809	*167	*857	-	-		
\$1,000,000 or more	8	*815	-	-	*19	*7,371	*101	*101	*8	*8		
<b>Taxable returns, total</b>	<b>10,689</b>	<b>*72,699</b>	<b>*6,664</b>	<b>*12,625</b>	<b>294,189</b>	<b>736,949</b>	<b>1,368,654</b>	<b>6,800,091</b>	<b>291,081</b>	<b>331,397</b>		
<b>Non-taxable returns, total</b>	<b>1,275</b>	<b>*9,800</b>	<b>*107</b>	<b>*1,177</b>	<b>16,443</b>	<b>64,369</b>	<b>422,280</b>	<b>2,059,731</b>	<b>103,942</b>	<b>109,071</b>		
Size of adjusted gross income	Taxable income		Total		Child care credit		Credit for the elderly or disabled			Foreign tax credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)		
<b>All returns, total</b>	<b>2,579,858</b>	<b>68,722,238</b>	<b>273,491</b>	<b>105,146</b>	<b>126,270</b>	<b>44,570</b>	<b>13,828</b>	<b>*1,704</b>	<b>28,224</b>	<b>1,699</b>		
Under \$5,000	58,583	34,255	-	-	-	-	-	-	-	-		
\$5,000 under \$10,000	158,775	252,750	36,713	3,289	-	-	-	-	-	-		
\$10,000 under \$15,000	234,956	1,760	4,385	*2,546	-	-	-	-	-	-		
\$15,000 under \$20,000	292,376	2,489,541	38,309	23,847	*10,389	*3,810	*3,363	*481	-	-		
\$20,000 under \$25,000	228,273	2,715,637	44,875	14,650	*10,254	*2,410	-	-	-	-		
\$25,000 under \$30,000	226,133	3,703,448	14,254	5,005	*11,548	*4,239	-	-	-	-		
\$30,000 under \$35,000	200,575	4,100,228	4,277	1,278	*1,017	*1,017	-	-	-	-		
\$35,000 under \$40,000	176,471	4,409,146	*11,771	*3,835	*3,835	*2,268	-	-	-	-		
\$40,000 under \$45,000	182,248	4,484,078	9,009	*2,986	*7,707	*2,268	-	-	-	-		
\$45,000 under \$50,000	142,586	4,824,079	*8,925	*3,268	*7,827	*2,774	-	-	-	-		
\$50,000 under \$55,000	128,565	4,531,436	*10,669	*4,531	*7,862	*3,925	-	-	-	-		
\$55,000 under \$60,000	96,850	4,375,469	*9,201	*3,359	*6,201	*3,359	-	-	-	-		
\$60,000 under \$75,000	209,031	34,922	34,922	34,922	34,922	34,922	-	-	-	-		
\$75,000 under \$100,000	168,834	10,568,337	19,781	17,352	*12,510	*8,045	-	-	-	-		
\$100,000 under \$200,000	85,689	8,981,295	9,452	4,068	*4,629	*1,212	-	-	-	-		
\$200,000 under \$500,000	11,086	2,986,271	2,980	1,083	*1,174	*410	-	-	-	-		
\$500,000 under \$1,000,000	871	542,768	*127	*39	*39	*117	-	-	-	-		
\$1,000,000 or more	135	321,563	37	30	*2	*2	-	-	-	-		
<b>Taxable returns, total</b>	<b>2,500,450</b>	<b>68,519,716</b>	<b>198,720</b>	<b>74,798</b>	<b>112,342</b>	<b>39,420</b>	<b>*5,631</b>	<b>*459</b>	<b>*1,246</b>	<b>*7,998</b>		
<b>Non-taxable returns, total</b>	<b>79,407</b>	<b>202,522</b>	<b>74,771</b>	<b>30,348</b>	<b>13,928</b>	<b>*5,150</b>	<b>*7,998</b>	<b>1,246</b>	<b>459</b>	<b>459</b>		

Footnotes at end of table

**Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits			Alternative minimum tax			Total earned income credit			EIC refundable portion			Total income tax			Tax liability		
	Number of returns	Amount	(84)	Number of returns	Amount	(86)	Number of returns	Amount	(88)	Number of returns	Amount	(90)	Number of returns	Amount	(91)	Number of returns	Amount	(94)
<b>All returns, total</b>	<b>2,500,450</b>	<b>12,861,606</b>	<b>6,562</b>	<b>13,253</b>	<b>299,800</b>	<b>254,678</b>	<b>205,912</b>	<b>175,258</b>	<b>2,501,887</b>	<b>12,874,859</b>	<b>2,570,582</b>	<b>13,505,612</b>	<b>2,570,582</b>	<b>13,505,612</b>	<b>2,570,582</b>	<b>13,505,612</b>	<b>2,570,582</b>	<b>13,505,612</b>
Under \$5,000	57,308	5,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000	131,538	34,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000	222,827	149,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000	263,299	419,763	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	220,535	392,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000	225,310	551,294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000	169,447	640,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000	178,471	711,345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000	162,248	717,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000	142,586	739,470	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$55,000	128,595	749,543	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$55,000 under \$60,000	96,850	621,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$60,000 under \$75,000	209,031	1,775,630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$75,000 under \$100,000	168,634	2,161,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000	86,689	2,152,736	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000	11,085	756,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000	871	180,325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more	155	108,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Taxable returns, total</b>	<b>2,500,450</b>	<b>12,861,606</b>	<b>6,562</b>	<b>13,253</b>	<b>55,698</b>	<b>15,125</b>	<b>205,912</b>	<b>175,258</b>	<b>2,501,887</b>	<b>12,874,859</b>	<b>2,501,887</b>	<b>13,433,403</b>	<b>2,501,887</b>	<b>13,433,403</b>	<b>2,501,887</b>	<b>13,433,403</b>	<b>2,501,887</b>	<b>13,433,403</b>
<b>Nontaxable returns, total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243,902</b>	<b>239,553</b>	<b>239,553</b>	<b>205,912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Size of adjusted gross income	Total			Tax payments			Tax withheld			Estimated tax payments			Overpayment refunded			Tax due		
	Number of returns	Amount	(96)	Number of returns	Amount	(97)	Number of returns	Amount	(98)	Number of returns	Amount	(99)	Number of returns	Amount	(100)	Number of returns	Amount	(104)
<b>All returns, total</b>	<b>2,774,422</b>	<b>14,076,709</b>	<b>49,232</b>	<b>2,617,790</b>	<b>12,509,937</b>	<b>12,509,937</b>	<b>12,509,937</b>	<b>12,509,937</b>	<b>12,509,937</b>	<b>320,979</b>	<b>1,475,346</b>	<b>1,899,740</b>	<b>2,091,880</b>	<b>969,867</b>	<b>1,439,636</b>	<b>969,867</b>	<b>1,439,636</b>	<b>969,867</b>
Under \$5,000	172,728	1,772,422	-	167,092	38,405	6,014	38,405	6,014	38,405	6,014	4,571	171,673	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$5,000 under \$10,000	221,655	118,311	-	206,330	91,737	17,335	91,737	17,335	91,737	17,335	26,194	180,928	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$10,000 under \$15,000	292,522	224,096	-	280,750	182,697	51,194	182,697	51,194	182,697	51,194	59,474	208,885	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$15,000 under \$20,000	284,917	551,595	-	273,328	501,278	36,894	501,278	36,894	501,278	36,894	48,192	201,645	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$20,000 under \$25,000	224,937	511,815	-	201,571	423,108	44,963	423,108	44,963	423,108	44,963	82,444	169,252	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$25,000 under \$30,000	228,504	675,889	-	211,638	603,035	24,491	603,035	24,491	603,035	24,491	65,181	147,283	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$30,000 under \$35,000	202,842	744,885	-	202,020	718,242	11,346	718,242	11,346	718,242	11,346	22,884	118,038	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$35,000 under \$40,000	176,979	769,058	-	171,510	709,361	11,219	709,361	11,219	709,361	11,219	59,169	104,422	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$40,000 under \$45,000	162,248	812,745	-	159,093	762,842	762,842	762,842	762,842	762,842	762,842	48,878	97,869	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$45,000 under \$50,000	142,587	820,989	-	138,761	720,310	19,770	720,310	19,770	720,310	19,770	100,584	81,716	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$50,000 under \$55,000	128,572	886,207	-	125,631	851,019	13,563	851,019	13,563	851,019	13,563	34,871	90,389	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$55,000 under \$60,000	96,557	719,956	-	93,569	649,783	12,911	649,783	12,911	649,783	12,911	70,330	142,054	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$60,000 under \$75,000	208,113	1,859,098	-	207,388	1,835,731	8,612	1,835,731	8,612	1,835,731	8,612	22,904	120,528	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$75,000 under \$100,000	165,568	2,241,166	-	158,355	1,978,761	19,447	1,978,761	19,447	1,978,761	19,447	40,018	95,789	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$100,000 under \$200,000	85,672	2,129,166	-	81,641	1,790,868	18,897	1,790,868	18,897	1,790,868	18,897	320,584	40,689	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$200,000 under \$500,000	11,078	703,634	-	10,864	687,464	4,266	687,464	4,266	687,464	4,266	194,840	3,963	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$500,000 under \$1,000,000	872	164,443	-	866	113,485	384	113,485	384	113,485	384	45,381	299	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
\$1,000,000 or more	147	110,000	-	135	40,583	82	40,583	82	40,583	82	32,021	112	2,091,880	969,867	1,439,636	969,867	1,439,636	969,867
<b>Taxable returns, total</b>	<b>2,419,988</b>	<b>13,873,600</b>	<b>2,886,554</b>	<b>2,345,925</b>	<b>12,345,925</b>	<b>12,345,925</b>	<b>12,345,925</b>	<b>12,345,925</b>	<b>12,345,925</b>	<b>293,217</b>	<b>1,443,118</b>	<b>1,536,114</b>	<b>1,741,305</b>	<b>919,294</b>	<b>1,397,432</b>	<b>919,294</b>	<b>1,397,432</b>	<b>919,294</b>
<b>Nontaxable returns, total</b>	<b>354,434</b>	<b>203,109</b>	<b>-</b>	<b>331,236</b>	<b>164,112</b>	<b>164,112</b>	<b>164,112</b>	<b>164,112</b>	<b>164,112</b>	<b>27,762</b>	<b>36,228</b>	<b>362,625</b>	<b>350,575</b>	<b>53,592</b>	<b>42,203</b>	<b>53,592</b>	<b>42,203</b>	<b>53,592</b>

<sup>1</sup> Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

\* Form 1040PC returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040A, and 1040EZ)

NOTE: Detail may not add to totals because of rounding

**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Salaries and wages			Taxable interest			Tax-exempt interest			Dividends			State income tax refunds		
	Number of returns	Adjusted gross income less deficit	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total</b>	<b>33,017,754</b>	<b>2,347,834,158</b>	<b>1,135,627,968</b>	<b>27,740,088</b>	<b>68,912,123</b>	<b>3,044,232</b>	<b>37,921,146</b>	<b>12,877,739</b>	<b>56,779,314</b>	<b>16,042,023</b>	<b>11,106,436</b>				
Under \$5,000	199,240	590,957	67,833	167,702	289,015	19,132	88,322	73,464	170,591	46,790	35,612				
\$5,000 under \$10,000	549,205	4,373,890	226,462	427,678	851,203	43,703	539,367	224,604	545,745	133,810	58,644				
\$10,000 under \$15,000	829,460	10,531,020	433,865	626,224	1,328,929	70,103	608,037	271,976	872,609	209,694	78,292				
\$15,000 under \$20,000	1,293,970	22,809,611	847,165	1,293,428	2,898,484	117,531	1,773,531	73,640	963,754	419,451	160,758				
\$20,000 under \$25,000	1,487,243	33,732,344	1,216,252	1,484,960	3,156,851	166,177	2,451,649	96,177	1,654,960	520,656	214,931				
\$25,000 under \$30,000	1,950,600	53,512,619	1,694,461	1,982,949	4,524,984	209,123	3,482,849	149,689	2,458,769	855,222	315,428				
\$30,000 under \$35,000	1,886,625	64,587,017	1,790,380	1,888,211	4,186,975	176,337	3,012,651	149,689	2,458,769	855,222	315,428				
\$35,000 under \$40,000	1,416,572	40,608,739	1,854,082	1,416,572	3,182,965	113,885	2,069,082	113,885	1,376,394	1,066,831	488,918				
\$40,000 under \$45,000	2,312,022	98,341,283	2,137,044	2,312,022	5,182,965	187,995	3,832,361	142,817	2,330,847	1,176,552	502,824				
\$45,000 under \$50,000	2,370,056	112,393,145	2,187,741	2,370,056	5,182,965	187,995	3,832,361	142,817	2,330,847	1,176,552	502,824				
\$50,000 under \$55,000	2,304,259	120,742,896	2,188,332	2,304,259	5,182,965	187,995	3,832,361	142,817	2,330,847	1,176,552	502,824				
\$55,000 under \$60,000	2,217,823	127,305,024	2,074,409	2,217,823	5,182,965	187,995	3,832,361	142,817	2,330,847	1,176,552	502,824				
\$60,000 under \$75,000	4,977,424	338,429,855	4,716,820	4,977,424	11,328,929	358,628	9,969,855	358,628	6,048,534	3,572,730	1,417,084				
\$75,000 under \$100,000	4,163,624	358,352,391	3,929,587	3,929,587	9,969,855	358,628	7,021,186	358,628	2,123,073	5,803,153	1,409,620				
\$100,000 under \$200,000	1,811,822	148,972,365	2,880,247	1,811,822	4,186,975	176,337	3,012,651	149,689	2,458,769	855,222	315,428				
\$200,000 under \$500,000	841,423	241,860,939	719,613	841,423	1,854,984	82,962	1,030,928	82,962	534,332	445,627	123,810				
\$500,000 under \$1,000,000	135,571	91,064,907	115,468	135,571	289,015	14,373	134,573	14,373	68,912	44,532	24,000				
\$1,000,000 or more	68,814	17,014,314	55,817	68,814	149,689	8,292	117,776	8,292	53,433	35,841	17,776				
<b>Taxable returns, total</b>	<b>31,084,451</b>	<b>2,311,010,767</b>	<b>1,146,521,441</b>	<b>26,197,013</b>	<b>68,839,536</b>	<b>2,880,070</b>	<b>37,542,013</b>	<b>12,877,739</b>	<b>56,779,314</b>	<b>15,439,379</b>	<b>10,726,820</b>				
<b>Nontaxable returns, total</b>	<b>1,933,253</b>	<b>31,723,391</b>	<b>181,106,527</b>	<b>1,543,075</b>	<b>3,072,587</b>	<b>159,162</b>	<b>2,379,133</b>	<b>69,000</b>	<b>2,722,155</b>	<b>502,644</b>	<b>389,616</b>				
Size of adjusted gross income	Business or profession net income less loss			Sales of capital assets net gain less loss			Sales of property other than capital assets			Table IRA distributions			Pensions and annuities in AGI		
	Number of returns	Amount	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>All returns, total</b>	<b>190,641</b>	<b>2,654,574</b>	<b>116,135,132</b>	<b>10,144,223</b>	<b>106,658,012</b>	<b>962,591</b>	<b>1,206,059</b>	<b>1,716,795</b>	<b>17,553,171</b>	<b>5,590,817</b>	<b>85,714,264</b>				
Under \$5,000	1,276	5,041	79,678	79,678	196,477	6,201	27,752	6,201	63,476	35,117	171,468				
\$5,000 under \$10,000	6,288	51,062	512,553	512,553	1,026,238	18,726	134,930	18,726	231,363	125,613	939,452				
\$10,000 under \$15,000	17,855	134,438	240,492	240,492	2,181,657	37,283	312,627	37,283	334,792	268,517	1,899,734				
\$15,000 under \$20,000	24,365	255,079	350,552	350,552	3,722,285	45,227	203,556	45,227	653,660	391,357	4,150,528				
\$20,000 under \$25,000	15,819	142,818	335,156	335,156	2,404,013	33,652	125,051	33,652	255,291	290,830	2,619,033				
\$25,000 under \$30,000	10,891	77,334	168,144	168,144	1,026,238	23,569	89,841	23,569	102,353	118,425	1,188,714				
\$30,000 under \$35,000	21,217	133,994	372,888	372,888	2,181,657	51,332	231,498	51,332	255,291	290,830	2,619,033				
\$35,000 under \$40,000	17,748	167,634	459,863	459,863	3,541,670	44,555	695,826	44,555	780,066	394,114	4,200,634				
\$40,000 under \$45,000	12,168	221,977	430,280	430,280	5,182,965	38,614	1,048,281	38,614	1,048,281	38,614	4,200,634				
\$45,000 under \$50,000	20,769	265,305	470,811	470,811	1,066,724	39,229	32,989	39,229	1,047,070	353,854	4,977,168				
\$50,000 under \$55,000	4,564	106,352	440,752	440,752	3,429,142	80,060	1,080,050	80,060	976,909	354,957	4,163,450				
\$55,000 under \$60,000	8,724	244,748	441,966	441,966	1,252,873	74,734	1,026,636	74,734	994,778	368,640	5,978,344				
\$60,000 under \$75,000	10,426	263,395	981,178	981,178	1,412,763	4,089,606	98,163	987	1,986,712	778,343	11,484,184				
\$75,000 under \$100,000	9,826	376,628	881,800	881,800	1,815,564	128,117	223,421	128,117	214,931	719,055	12,823,914				
\$100,000 under \$200,000	7,550	254,907	821,507	821,507	3,156,851	178,784	148,966	178,784	194,838	3,682,127	14,391,355				
\$200,000 under \$500,000	1,023	119,801	19,241,082	19,241,082	6,835,166	18,415,715	112,008	113,079	50,031	1,612,882	4,074,218				
\$500,000 under \$1,000,000	149	15,505	36,262	36,262	119,745	11,733,929	30,404	-101,328	7,039	334,007	899,435				
\$1,000,000 or more	79	10,798	17,446	17,446	47,043,243	21,138	-47,058	21,138	235,559	11,102	638,312				
<b>Taxable returns, total</b>	<b>173,063</b>	<b>2,693,727</b>	<b>111,871,546</b>	<b>9,540,942</b>	<b>107,871,546</b>	<b>954,042</b>	<b>1,198,741</b>	<b>1,716,795</b>	<b>17,553,171</b>	<b>5,590,817</b>	<b>85,714,264</b>				
<b>Nontaxable returns, total</b>	<b>17,578</b>	<b>160,846</b>	<b>4,263,586</b>	<b>603,281</b>	<b>1,806,466</b>	<b>91,623</b>	<b>-798,595</b>	<b>144,568</b>	<b>972,739</b>	<b>480,630</b>	<b>3,675,173</b>				

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income			Rent and royalty net loss			Farm rental net income less loss			Partnership and S Corporation net income less loss			Estate and trust net income less loss			Farm net income less loss														
	Number of returns	Amount	(25)	Number of returns	Amount	(27)	Number of returns	Amount	(28)	Number of returns	Amount	(29)	Number of returns	Amount	(31)	Number of returns	Amount	(32)	Number of returns	Amount	(33)	Number of returns	Amount	(34)	Number of returns	Amount	(35)	Number of returns	Amount	(36)
All returns, total.....	2,844,640	30,716,063		3,336,364	21,730,419		199,132	1,255,311		3,712,408	114,841,554		309,006	4,635,814		644,376	-3,303,845													
Under \$5,000.....	19,850	106,189		43,921	358,817		110	148		30,445	-351,606		189	455		5,702	-126,267													
\$5,000 under \$10,000.....	61,059	231,397		56,886	408,378		4,126	11,458		48,740	-440,126		4,934	14,728		10,201	-59,514													
\$10,000 under \$15,000.....	93,389	398,366		92,475	652,751		3,078	23,742		81,892	-123,086		12,523	34,988		10,201	-223,639													
\$15,000 under \$20,000.....	125,509	551,931		120,673	686,320		7,238	51,217		93,562	-130,184		3,982	17,697		17,697	-81,381													
\$20,000 under \$25,000.....	115,250	642,480		128,396	818,867		9,744	41,872		112,265	-299,150		8,658	19,458		34,258	-56,628													
\$25,000 under \$30,000.....	123,907	656,053		140,857	832,353		9,875	46,395		117,742	-128,029		10,132	47,561		27,973	-45,091													
\$30,000 under \$35,000.....	136,924	707,251		162,517	883,636		6,159	19,365		140,251	-391,875		11,325	44,322		30,400	-26,059													
\$35,000 under \$40,000.....	128,592	666,329		159,123	952,866		12,628	47,643		126,839	-580,894		10,768	58,805		41,368	-258,108													
\$40,000 under \$45,000.....	141,130	640,676		200,195	990,449		12,317	26,681		138,768	-481,205		28,370	48,997		47,845	-237,722													
\$45,000 under \$50,000.....	159,161	911,938		175,876	1,005,772		9,710	41,920		149,489	-510,153		13,792	52,845		37,688	-97,953													
\$50,000 under \$55,000.....	134,145	852,198		200,298	1,005,057		15,845	107,744		162,693	-452,168		13,829	83,550		49,216	-114,888													
\$55,000 under \$60,000.....	172,991	1,008,135		190,121	1,008,135		7,913	57,795		177,203	-428,815		13,321	29,585		41,367	-161,774													
\$60,000 under \$75,000.....	397,160	2,609,062		481,984	2,813,564		20,168	112,033		394,639	-2,411,988		35,329	84,489		69,288	-429,613													
\$75,000 under \$100,000.....	347,638	2,720,510		518,221	3,113,698		25,304	162,106		493,089	-4,628,875		34,174	296,236		68,369	-359,623													
\$100,000 under \$200,000.....	469,199	6,608,959		477,880	3,306,284		42,524	378,208		837,638	-18,580,997		61,486	756,209		84,795	-280,598													
\$200,000 under \$500,000.....	218,135	5,765,933		149,712	1,780,910		10,147	111,958		453,197	-28,790,940		34,008	962,811		25,850	-326,338													
\$500,000 under \$1,000,000.....	46,889	2,465,768		30,608	584,200		1,369	10,473		99,512	-15,926,816		8,140	517,106		5,916	-161,035													
\$1,000,000 or more.....	26,913	3,431,051		16,521	548,442		962	2,935		53,944	-42,331,700		6,047	1,573,528		3,407	-276,703													
Taxable returns, total.....	2,726,761	29,376,656		3,071,159	19,268,132		189,677	1,173,164		3,457,811	-116,593,526		286,281	4,563,275		583,815	-2,873,947													
Nontaxable returns, total.....	217,879	1,342,407		255,205	2,462,287		9,455	82,148		254,588	-1,751,972		227,725	72,540		72,540	-428,958													
Total statutory adjustments																			Other income less loss									Total statutory adjustments		
Size of adjusted gross income	Unemployment compensation			Social security benefits in adjusted gross income			Foreign earned income exclusion			Other income less loss			Total statutory adjustments			Total statutory adjustments														
	Number of returns	Amount	(37)	Number of returns	Amount	(38)	Number of returns	Amount	(39)	Number of returns	Amount	(40)	Number of returns	Amount	(41)	Number of returns	Amount	(42)	Number of returns	Amount	(43)	Number of returns	Amount	(44)	Number of returns	Amount	(45)	Number of returns	Amount	(46)
All returns, total.....	2,440,526	6,992,618		2,758,548	22,152,132		49,384	2,523,709		2,728,956	15,981,143		8,028,885	26,569,038																
Under \$5,000.....	9,715	92,381		1,118	756		756	40,932		10,710	38,216		10,710	38,216																
\$5,000 under \$10,000.....	29,772	92,674		7,761	35,903		3,263	13,018		69,348	-48,669		42,595	118,009																
\$10,000 under \$15,000.....	72,982	190,951		7,516	39,263		2,817	13,018		130,718	-69,348		69,348	289,256																
\$15,000 under \$20,000.....	138,312	409,940		36,113	145,247		1,911	13,018		167,785	-199,578		71,429	364,461																
\$20,000 under \$25,000.....	134,461	467,560		114,784	221,405		1,229	102,885		97,723	385,626		97,723	385,626																
\$25,000 under \$30,000.....	191,048	563,511		201,933	469,253		4,270	264,560		120,414	-234,151		455,361	749,171																
\$30,000 under \$35,000.....	184,801	520,791		177,768	577,227		6,885	49,248		105,742	-320,041		478,009	879,658																
\$35,000 under \$40,000.....	183,462	564,460		238,211	1,177,111		3,103	185,495		167,381	-331,335		514,840	1,071,703																
\$40,000 under \$45,000.....	224,816	744,481		216,717	1,302,650		3,080	154,448		171,834	-381,299		514,840	1,071,703																
\$45,000 under \$50,000.....	247,706	744,481		193,669	1,424,689		3,993	125,839		157,335	-448,265		474,000	809,912																
\$50,000 under \$55,000.....	191,787	669,794		167,209	1,427,465		6,646	76,719		167,231	-441,060		428,814	809,912																
\$55,000 under \$60,000.....	169,075	1,015,599		204,649	1,917,222		11,875	383,539		383,539	-1,160,404		427,874	1,047,723																
\$60,000 under \$75,000.....	339,097	3,667,614		367,614	3,527,824		16,889	111,112		363,212	-1,180,404		935,355	2,333,263																
\$75,000 under \$100,000.....	193,459	357,079		402,913	4,029,913		4,178	220,343		404,654	-1,656,933		986,108	3,295,741																
\$100,000 under \$200,000.....	100,065	371,616		341,269	4,098,866		8,736	577,202		431,949	-3,435,966		1,075,882	6,584,368																
\$200,000 under \$500,000.....	9,238	98,985		34,493	1,422,826		4,260	25,992		151,205	-2,828,412		415,378	4,596,389																
\$500,000 under \$1,000,000.....	735	2,469		17,488	256,313		531	35,462		33,958	-1,439,908		72,158	950,721																
\$1,000,000 or more.....	180	650		9,056	138,073		445	32,338		21,115	-2,221,225		37,756	580,155																
Taxable returns, total.....	2,235,128	6,340,070		2,663,893	21,678,661		41,349	2,072,961		2,576,359	15,345,415		7,377,492	25,577,987																
Nontaxable returns, total.....	205,396	642,647		94,655	473,652		8,035	450,718		152,597	-635,728		651,073	991,451																

Footnotes at end of table



**Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars.)

Size of adjusted gross income	Total itemized deductions														Taxes paid deduction			
	Total in taxable income			Itemized deductions limitation			Medical and dental expenses deduction			Medical and dental expenses limitation			Total					
	Number of returns			Amount			Number of returns			Amount			Number of returns			Amount		
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)							
All returns, total	493,654,068	3,378,041	13,356,396	5,229,251	26,378,356	5,229,251	40,169,468	5,229,251	13,782,112	32,569,312	175,847,631							
Under \$5,000	2,016,653	128,668	738,372	128,668	738,372	128,668	766,841	128,668	28,468	170,655	343,110							
\$5,000 under \$10,000	5,162,203	356,132	2,035,963	356,132	2,035,963	356,132	2,248,433	356,132	212,470	485,454	893,016							
\$10,000 under \$15,000	8,585,376	492,949	2,951,893	492,949	2,951,893	492,949	3,422,296	492,949	487,413	782,284	1,452,303							
\$15,000 under \$20,000	12,856,431	653,245	3,494,454	653,245	3,494,454	653,245	4,352,988	653,245	858,544	1,231,056	2,441,178							
\$20,000 under \$25,000	13,903,818	524,896	2,092,305	524,896	2,092,305	524,896	2,860,958	524,896	888,353	1,448,832	3,135,134							
\$25,000 under \$30,000	18,694,278	547,053	1,841,151	547,053	1,841,151	547,053	2,690,699	547,053	1,119,548	1,917,545	4,603,220							
\$30,000 under \$35,000	19,591,590	425,985	1,802,150	425,985	1,802,150	425,985	2,639,285	425,985	1,036,705	1,946,419	5,186,289							
\$35,000 under \$40,000	22,420,115	410,747	1,873,119	410,747	1,873,119	410,747	2,832,718	410,747	1,159,599	2,119,345	6,208,822							
\$40,000 under \$45,000	25,357,707	340,724	1,500,945	340,724	1,500,945	340,724	2,586,407	340,724	1,085,462	2,298,188	7,420,680							
\$45,000 under \$50,000	28,303,479	288,978	1,110,886	288,978	1,110,886	288,978	2,127,007	288,978	1,016,121	2,347,061	8,217,545							
\$50,000 under \$55,000	27,414,084	220,633	1,044,478	220,633	1,044,478	220,633	1,509,881	220,633	865,205	2,296,497	8,862,573							
\$55,000 under \$60,000	24,338	209,305	1,121,152	209,305	1,121,152	209,305	2,024,078	209,305	902,926	2,203,561	9,220,666							
\$60,000 under \$75,000	69,283,374	325,085	1,836,035	325,085	1,836,035	325,085	3,466,468	325,085	1,630,434	4,966,684	23,899,281							
\$75,000 under \$100,000	70,518,826	176,557	1,768,457	176,557	1,768,457	176,557	2,889,483	176,557	1,124,036	4,142,559	26,003,689							
\$100,000 under \$200,000	2,224,887	116,958	1,181,188	116,958	1,181,188	116,958	1,656,581	116,958	1,082,873	3,177,673	31,129,112							
\$200,000 under \$500,000	36,314,004	12,581	330,090	12,581	330,090	12,581	593,006	12,581	252,916	837,637	18,526,965							
\$500,000 under \$1,000,000	11,783,234	568	44,164	568	44,164	568	71,078	568	70,433	135,165	6,991,968							
\$1,000,000 or more	20,458,525	193	14,137	193	14,137	193	35,263	193	21,126	64,472	1,108,129							
Total taxable returns	460,677,845	3,372,497	13,340,622	4,032,140	15,603,738	4,032,140	28,061,874	4,032,140	12,458,136	30,813,220	171,009,102							
Total nontaxable returns	32,976,223	5,544	15,773	1,197,112	10,774,618	1,197,112	12,098,594	1,197,112	1,323,977	1,756,092	4,838,529							
Total itemized deductions—continued																		
Size of adjusted gross income	Taxes paid deduction—continued														Interest paid deduction			
	State and local income taxes			Real estate taxes			Personal property taxes			Other taxes			Total			Home mortgage interest		
	Number of returns			Amount			Number of returns			Amount			Number of returns			Amount		
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)						
All returns, total	27,816,271	105,403,074	29,293,876	63,122,077	15,044,541	5,673,368	4,102,450	1,649,111	27,872,840	197,240,013	27,518,360	185,709,262						
Under \$5,000	84,199	138,898	256,129	64,016	12,671	17,351	128,957	10,521	752,438	125,624	125,624	740,974						
\$5,000 under \$10,000	286,408	177,372	378,232	659,428	192,282	49,739	44,076	6,478	318,695	1,616,997	1,616,997	1,571,484						
\$10,000 under \$15,000	501,988	255,814	683,558	1,101,587	311,234	81,537	74,516	13,364	537,433	2,661,988	2,661,988	2,589,692						
\$15,000 under \$20,000	839,183	557,659	1,001,341	1,081,672	503,258	185,359	100,708	38,489	883,329	4,406,704	4,406,704	4,297,543						
\$20,000 under \$25,000	1,091,065	1,212,047	1,872,126	580,814	140,380	141,345	31,563	31,563	1,147,080	5,660,458	1,147,080	5,517,131						
\$25,000 under \$30,000	1,816,174	1,853,267	2,628,358	2,669,027	833,900	222,241	188,201	59,684	1,560,068	8,030,120	1,560,068	7,853,912						
\$30,000 under \$35,000	1,658,096	2,298,836	1,885,213	2,534,718	338,333	281,395	218,569	71,340	1,872,011	6,884,781	1,872,011	6,884,781						
\$35,000 under \$40,000	1,828,397	3,041,524	1,844,918	2,767,639	1,040,884	317,065	253,932	80,584	1,622,609	9,450,704	1,622,609	9,248,975						
\$40,000 under \$45,000	2,001,652	3,688,399	2,074,677	3,688,324	1,029,384	312,492	242,493	51,445	2,004,791	11,236,837	2,004,791	11,075,691						
\$45,000 under \$50,000	2,059,376	4,332,549	2,060,701	3,445,313	1,070,397	334,936	304,460	104,747	2,010,420	11,542,952	2,010,420	11,341,333						
\$50,000 under \$55,000	2,064,535	4,892,991	2,076,932	3,544,283	1,041,485	350,464	265,328	74,835	2,028,501	12,146,077	2,028,501	11,839,289						
\$55,000 under \$60,000	1,959,527	5,051,312	1,997,207	3,866,003	1,110,035	408,038	285,421	1,936,753	11,618,503	1,936,753	11,618,503	11,423,726						
\$60,000 under \$75,000	4,367,221	13,595,584	4,630,965	9,125,447	2,440,394	929,414	646,111	248,816	4,526,846	30,444,469	4,526,846	29,758,664						
\$75,000 under \$100,000	3,655,021	15,573,068	3,989,441	9,968,641	1,954,859	819,109	600,811	248,816	3,659,127	28,799,771	3,659,127	28,001,300						
\$100,000 under \$200,000	2,797,801	19,739,105	2,993,462	10,331,429	1,479,020	756,882	534,106	307,585	2,773,385	29,163,710	2,773,385	27,578,864						
\$200,000 under \$500,000	745,260	13,387,072	798,216	4,730,295	369,927	283,701	142,570	117,868	701,345	12,958,412	701,345	10,889,967						
\$500,000 under \$1,000,000	122,532	5,628,962	128,372	1,229,450	57,802	86,001	23,052	46,935	108,961	3,397,195	96,132	2,245,749						
\$1,000,000 or more	59,301	10,174,865	61,332	950,567	26,507	110,445	17,043	51,524	4,638,679	40,104	1,177,283	1,177,283						
Taxable returns, total	26,723,923	104,224,978	27,775,622	59,595,557	14,330,161	5,397,379	3,932,686	1,591,187	26,478,017	186,056,914	26,478,017	175,541,280						
Nontaxable returns, total	1,091,348	1,178,096	3,268,550	1,516,252	1,740,380	275,980	168,794	57,923	1,396,023	1,163,099	1,396,023	1,163,099						

Footnotes at end of table



**Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions—continued										Total									
	Interest paid deduction—continued					Investment interest expense deduction					Contributions deduction									
	Home mortgage interest—continued					Deductible points					Total									
	Paid to financial institutions		Paid to individuals			Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	26,866,731	179,270,757	2,187,574	6,438,505	2,944,234	2,115,578	1,498,319	9,415,173	29,848,727	70,544,542	28,937,157	56,239,759								
Under \$5,000	123,028	724,814	4,470	16,160	7,392	7,392	11,034	34,070	123,942	72,749	113,515	94,212								
\$5,000 under \$10,000	297,701	1,509,572	28,011	61,911	26,047	18,467	12,298	28,146	378,883	403,652	362,855	378,708								
\$10,000 under \$15,000	502,358	2,496,017	26,897	73,675	30,320	25,260	27,805	68,945	645,117	810,432	622,413	796,775								
\$15,000 under \$20,000	841,840	4,156,645	29,263	140,887	48,566	34,870	28,266	79,875	1,021,963	1,241,221	1,021,158	1,241,221								
\$20,000 under \$25,000	1,094,142	5,284,107	38,564	253,024	94,470	69,339	43,542	73,489	1,282,004	1,538,227	1,180,147	1,341,956								
\$25,000 under \$30,000	1,504,931	7,596,988	51,160	256,924	118,932	111,032	36,114	55,176	1,720,374	2,152,116	1,648,801	1,881,711								
\$30,000 under \$35,000	1,800,493	8,105,198	62,653	312,653	113,723	114,973	54,897	53,089	1,699,877	2,128,394	1,610,518	1,836,100								
\$35,000 under \$40,000	1,754,468	8,015,410	62,653	312,653	113,723	114,973	54,897	53,089	1,699,877	2,128,394	1,610,518	1,836,100								
\$40,000 under \$45,000	1,948,519	10,067,989	150,716	407,762	168,856	100,031	33,624	60,515	2,057,802	2,507,902	1,890,447	2,439,640								
\$45,000 under \$50,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$50,000 under \$55,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$55,000 under \$60,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$60,000 under \$65,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$65,000 under \$70,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$70,000 under \$75,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$75,000 under \$80,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$80,000 under \$85,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$85,000 under \$90,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$90,000 under \$95,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$95,000 under \$100,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$100,000 under \$105,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$105,000 under \$110,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$110,000 under \$115,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$115,000 under \$120,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$120,000 under \$125,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$125,000 under \$130,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$130,000 under \$135,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$135,000 under \$140,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$140,000 under \$145,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$145,000 under \$150,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$150,000 under \$155,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$155,000 under \$160,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$160,000 under \$165,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$165,000 under \$170,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$170,000 under \$175,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$175,000 under \$180,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$180,000 under \$185,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$185,000 under \$190,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$190,000 under \$195,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$195,000 under \$200,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$200,000 under \$205,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$205,000 under \$210,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$210,000 under \$215,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$215,000 under \$220,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$220,000 under \$225,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$225,000 under \$230,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$230,000 under \$235,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$235,000 under \$240,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$240,000 under \$245,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$245,000 under \$250,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$250,000 under \$255,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$255,000 under \$260,000	1,961,771	11,005,065	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,008,034	2,078,861	2,837,806								
\$260,000 under \$265,000	1,961,771	11,005,065	172,461	335,478																

**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued												Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued			Gambling loss deduction			Miscellaneous deductions other than gambling			Total unlimited miscellaneous deduction						
	Tax preparation fees		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	Number of returns	Amount														
All returns, total.....	11,289,120	2,620,422	427,746	2,781,848	240,221	790,133	685,167	3,571,981	87,186,677	206,854,892	31,341,641	1,656,475,262				
Under \$5,000.....	61,009	17,127	1,281	*2,042	*236	32	*1,517	*2,074	281,155	711,272	12,631	*12,634				
\$5,000 under \$10,000.....	243,376	40,159	10,819	*23,629	*2,812	1,611	13,632	25,240	816,514	1,987,844	142,948	300,768				
\$10,000 under \$15,000.....	235,709	56,431	12,884	32,608	*1,312	*785	33,392	33,392	1,419,791	3,472,984	431,338	1,507,465				
\$15,000 under \$20,000.....	430,852	79,082	17,237	59,543	*2,579	*5,919	19,816	85,482	2,358,483	5,771,831	957,241	6,179,651				
\$20,000 under \$25,000.....	432,397	63,652	21,264	107,087	10,787	9,528	18,616	116,618	3,037,877	7,431,176	1,346,970	13,213,175				
\$25,000 under \$30,000.....	623,404	86,235	18,443	66,925	24,904	55,992	43,347	122,917	4,072,397	9,987,642	1,868,829	25,281,864				
\$30,000 under \$35,000.....	691,118	96,127	17,105	49,708	20,475	72,101	124,918	124,918	4,328,986	10,599,352	1,947,350	34,661,550				
\$35,000 under \$40,000.....	775,804	148,252	33,780	111,262	17,867	17,263	128,525	128,525	5,152,119	12,613,048	2,112,967	46,017,795				
\$40,000 under \$45,000.....	805,068	171,251	31,847	114,842	6,574	38,221	137,304	137,304	5,920,331	14,495,767	2,999,938	59,723,209				
\$45,000 under \$50,000.....	811,362	127,653	25,132	181,271	*6,531	*8,894	31,663	190,165	6,457,965	15,812,031	2,364,295	70,289,285				
\$50,000 under \$55,000.....	817,770	127,652	21,638	147,156	*21,234	148,737	65,751,120	148,737	65,751,120	18,101,103	77,329,162	83,670,637				
\$55,000 under \$60,000.....	677,691	108,480	23,862	76,370	15,688	110,554	39,550	186,924	6,482,192	15,825,502	2,115,309	83,670,637				
\$60,000 under \$75,000.....	1,720,483	332,838	64,401	282,610	301,550	85,599	94,551	38,919	15,103,178	38,978,546	4,866,018	227,128,891				
\$75,000 under \$100,000.....	1,458,415	330,418	63,678	400,626	49,291	95,609	48,919	95,609	12,559,365	30,741,817	4,153,689	255,539,493				
\$100,000 under \$200,000.....	1,123,109	459,684	45,690	425,575	37,778	186,193	83,468	591,768	9,514,887	22,724,357	3,186,459	321,446,844				
\$200,000 under \$500,000.....	297,407	276,546	14,659	276,546	9,782	107,426	24,245	383,972	2,535,093	1,610,578	135,339	204,092,504				
\$500,000 under \$1,000,000.....	44,109	83,159	2,785	144,799	1,463	35,197	179,986	401,233	1	135,339	79,344,505	79,344,505				
\$1,000,000 or more.....	20,040	76,417	1,463	279,247	1,429	36,607	2,852	315,854	179,961	1	64,872	151,735,739				
<b>Taxable returns, total.....</b>	<b>10,588,661</b>	<b>2,434,670</b>	<b>395,217</b>	<b>2,487,508</b>	<b>230,206</b>	<b>770,532</b>	<b>622,624</b>	<b>3,258,040</b>	<b>82,485,561</b>	<b>196,312,963</b>	<b>31,073,164</b>	<b>1,655,539,415</b>				
<b>Non-taxable returns, total.....</b>	<b>700,459</b>	<b>185,752</b>	<b>32,529</b>	<b>294,340</b>	<b>10,015</b>	<b>19,601</b>	<b>42,543</b>	<b>313,941</b>	<b>4,721,116</b>	<b>11,541,909</b>	<b>268,476</b>	<b>935,847</b>				
Total income tax																
Size of adjusted gross income	Income tax before credits			Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax			
	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount						
	(106)	(107)		(108)	(109)		(110)	(111)		(112)	(113)					
												(114)	(115)			
All returns, total.....	31,341,631	380,074,686	4,504,124	3,916,218	31,072,137	376,156,468	325,165	2,049,596	31,083,491	378,208,064	10,133	378,208,064				
Under \$5,000.....	*12,954	*2,544	21,021	1,661	*12,954	134,950	2,588	*438	*7,589	13,390	10,133	10,133				
\$5,000 under \$10,000.....	142,948	45,117	31,451	6,852	134,950	43,456	6,043	4,566	138,284	49,489	49,489	49,489				
\$10,000 under \$15,000.....	432,284	235,282	145,760	54,282	405,537	228,340	*66	*1,215	405,537	228,556	228,556	228,556				
\$15,000 under \$20,000.....	957,200	1,000,458	284,481	97,752	847,320	946,176	1,919	3,947	848,090	950,123	950,123	950,123				
\$20,000 under \$25,000.....	1,346,972	2,027,697	1,866,779	70,324	1,261,908	1,929,946	1,282	6,735	1,262,015	1,936,681	1,936,681	1,936,681				
\$25,000 under \$30,000.....	1,967,753	3,808,079	156,635	70,324	1,850,405	2,769,757	2,769	2,946	1,851,757	3,740,700	3,740,700	3,740,700				
\$30,000 under \$35,000.....	1,947,353	5,370,768	151,698	60,391	1,944,965	3,310,397	1,051	3,479	1,845,004	5,313,676	5,313,676	5,313,676				
\$35,000 under \$40,000.....	2,113,226	7,351,907	200,093	81,815	2,108,319	7,269,992	4,148	12,366	2,108,319	7,262,558	7,262,558	7,262,558				
\$40,000 under \$45,000.....	2,259,939	9,568,364	228,948	77,562	2,201,908	9,480,802	2,369	4,976	2,201,908	9,485,778	9,485,778	9,485,778				
\$45,000 under \$50,000.....	2,364,295	11,526,320	259,287	106,708	2,363,459	11,419,612	1,813	13,071	2,363,459	11,422,683	11,422,683	11,422,683				
\$50,000 under \$55,000.....	2,295,381	12,653,439	303,640	152,744	2,284,404	12,500,695	6,415	3,151	2,284,424	12,503,846	12,503,846	12,503,846				
\$55,000 under \$60,000.....	2,215,308	14,030,413	349,644	159,727	2,214,960	13,970,686	4,337	9,490	2,215,294	13,980,176	13,980,176	13,980,176				
\$60,000 under \$75,000.....	4,966,502	40,650,111	731,035	362,009	4,885,035	40,488,103	28,512	30,763	4,885,035	40,518,868	40,518,868	40,518,868				
\$75,000 under \$100,000.....	4,153,724	52,223,020	730,971	402,448	4,152,199	51,820,573	46,762	51,820,573	4,152,199	51,933,337	51,933,337	51,933,337				
\$100,000 under \$200,000.....	3,186,468	78,810,085	575,874	484,594	3,168,125	78,316,491	114,020	377,216	3,167,442	78,682,707	78,682,707	78,682,707				
\$200,000 under \$500,000.....	640,308	61,336,983	245,505	509,198	60,827,785	85,840	85,840	85,840	60,827,785	840,560	840,560	840,560				
\$500,000 under \$1,000,000.....	135,339	27,318,844	55,217	329,764	26,969,890	15,702	26,969,890	15,702	305,559	27,395,438	27,395,438	27,395,438				
\$1,000,000 or more.....	64,674	53,914,524	32,646	948,289	64,619	52,965,235	7,105	2,049,596	64,619	53,426,420	53,426,420	53,426,420				
<b>Taxable returns, total.....</b>	<b>31,074,398</b>	<b>379,928,021</b>	<b>4,236,889</b>	<b>3,769,553</b>	<b>31,072,137</b>	<b>376,156,468</b>	<b>325,165</b>	<b>2,049,596</b>	<b>31,083,491</b>	<b>378,208,064</b>	<b>378,208,064</b>	<b>378,208,064</b>				
<b>Non-taxable returns, total.....</b>	<b>267,235</b>	<b>146,665</b>	<b>267,235</b>	<b>146,665</b>	<b>19,601</b>	<b>42,543</b>	<b>19,601</b>	<b>42,543</b>	<b>268,476</b>	<b>935,847</b>	<b>268,476</b>	<b>935,847</b>				

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	33,017,754	2,342,834,158	22,683,715	1,856,458,378	918,524	47,359,370
Salaries and wages	29,258,636	1,735,627,968	20,868,854	1,395,354,389	829,640	33,497,962
Taxable interest	27,740,088	68,912,123	19,802,158	46,737,905	629,145	1,943,704
Tax-exempt interest	3,044,232	37,921,146	2,051,789	24,442,952	56,163	1,091,943
Dividends	12,877,739	56,779,314	9,307,090	36,990,743	253,302	1,453,695
State income tax refunds	16,042,023	11,106,436	11,526,806	8,491,597	432,106	226,963
Alimony received	190,641	2,854,574	22,553	84,422	15,713	76,038
Business or profession						
Net income	5,322,864	126,313,014	4,371,826	106,049,376	87,660	2,010,604
Net loss	1,833,501	10,177,882	1,475,504	8,457,722	29,867	149,028
Sales of capital assets						
Net gain in AGI	6,915,939	115,941,180	5,000,928	87,927,522	128,269	4,085,309
Net loss in AGI	3,228,284	6,283,169	2,272,786	4,444,031	53,877	58,627
Sales of property other than capital assets	962,591	1,206,059	745,207	-1,028,073	9,363	24,292
Taxable IRA distributions	1,718,795	17,553,171	1,237,046	13,664,227	35,936	303,003
Pensions and annuities in AGI	5,950,817	85,714,264	4,113,911	62,198,054	85,019	1,024,915
Rent and royalty						
Net income	2,944,640	30,718,063	2,231,412	24,398,748	41,213	533,362
Net loss	3,336,364	21,730,419	2,528,133	16,863,590	36,953	288,235
Farm rental income less loss	198,132	1,255,311	148,050	860,395	2,287	14,531
Partnership and S Corporation net income less loss	3,712,408	114,841,554	2,911,891	95,787,506	75,734	2,592,287
Estate and trust net income less loss	309,006	4,635,814	191,484	2,259,110	11,776	244,852
Farm net income less loss	644,376	-3,303,945	536,333	-2,803,149	12,990	-84,268
Unemployment compensation	2,440,525	6,982,618	1,907,284	5,477,314	33,570	83,120
Social security benefits in AGI	2,758,548	22,152,323	1,869,289	16,215,316	40,635	365,004
Other income less loss	2,728,956	15,981,143	2,087,626	12,150,773	34,471	401,741
Total statutory adjustments	8,028,585	26,569,038	6,201,822	20,569,944	167,203	658,141
Primary IRA payments	1,725,600	2,727,132	1,142,739	1,817,541	20,768	28,804
Secondary IRA payments	957,319	1,370,391	957,319	1,370,391	-	-
Payments to a Keogh plan	806,944	7,382,631	680,882	6,296,354	9,011	81,521
Deduction for self-employment tax	5,657,970	8,286,022	4,657,086	6,955,438	98,310	124,790
Moving expenses adjustment	446,574	982,815	330,666	760,210	16,814	114,301
Total itemized deductions	33,017,754	493,654,068	22,683,715	372,933,392	918,524	9,142,682
Itemized deductions limitation	3,378,041	13,356,396	2,873,556	11,318,749	155,400	397,159
Medical and dental expenses deduction	5,229,251	26,378,356	3,225,030	12,972,860	145,819	375,540
Taxes paid deduction	32,569,312	175,847,631	22,540,927	137,079,199	896,456	3,517,979
Interest paid deduction	27,872,840	197,240,013	20,405,789	154,847,766	679,151	3,540,404
Contributions deduction	29,848,727	70,544,542	21,139,450	55,247,193	739,036	1,284,432
Casualty or theft loss deduction	225,085	3,484,045	139,877	2,329,449	**	**
Moving expenses deduction	132,453	447,892	91,875	329,955	**	**
Total miscellaneous deductions	8,475,787	33,067,984	5,441,195	21,445,719	206,803	783,725
Taxable income	31,341,641	1,656,475,262	21,762,933	1,317,144,897	889,442	35,271,246
Total tax credits	4,504,124	3,916,218	3,605,085	2,996,502	35,757	150,366
Child care credit	2,910,455	1,232,007	2,562,303	1,075,399	15,775	4,478
Credit for the elderly or disabled	*10,843	*1,174	*36	*7	-	-
Foreign tax credit	999,986	1,472,989	718,866	1,028,291	17,832	119,331
Earned income credit used to offset income tax before credits	398,010	118,423	167,504	45,731	-	-
Minimum tax credit	65,060	356,522	51,881	278,541	-	-
General business credit	217,189	577,777	170,178	452,099	**	**
Income tax after credits	31,072,137	376,158,468	21,634,799	300,296,980	887,588	8,709,087
Alternative minimum tax	325,165	2,049,596	224,496	1,557,515	26,451	104,284
Total income tax	31,083,491	378,208,064	21,640,405	301,854,496	889,601	8,813,372
Total tax liability	31,547,691	395,524,123	21,961,232	316,378,349	899,550	9,078,010
Total tax payments	32,016,852	412,169,172	22,195,805	325,214,114	886,707	8,868,191
Income tax withheld	29,774,230	299,612,691	21,035,867	237,879,886	840,468	5,807,927
Estimated tax payments	5,542,904	94,113,368	3,771,771	72,906,146	105,959	2,369,233
Overpayment refunded	21,197,126	43,834,796	13,945,457	30,816,930	523,918	711,172
Tax due at time of filing	9,860,677	39,561,378	7,522,104	31,510,330	359,652	1,269,317

Footnotes at end of table

**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2,049,436	91,849,023	28,109	1,302,186	7,337,970	345,865,202
Salaries and wages	1,921,247	77,404,801	21,567	905,519	5,617,328	228,465,297
Taxable interest	1,371,278	1,484,610	19,350	87,378	5,918,157	18,658,526
Tax-exempt interest	79,774	852,669	*2,909	*6,214	853,596	11,527,369
Dividends	472,813	1,148,216	16,969	78,142	2,827,566	17,108,519
State income tax refunds	972,116	577,451	12,429	6,238	3,098,567	1,804,187
Alimony received	67,175	1,153,598	-	-	95,040	1,550,515
Business or profession						
Net income	149,993	2,987,726	*2,068	*10,075	711,316	15,255,232
Net loss	75,490	350,962	*41	*3,941	252,598	1,216,229
Sales of capital assets						
Net gain in AGI	250,430	2,236,745	10,351	47,802	1,525,960	21,643,802
Net loss in AGI	106,200	188,537	2,976	8,392	792,445	1,583,581
Sales of property other than capital assets	28,079	-44,801	*1,333	*6,237	178,588	-151,240
Taxable IRA distributions	67,306	492,002	*1,274	*2,675	377,233	3,091,264
Pensions and annuities in AGI	259,755	2,372,277	*6,951	*65,362	1,485,181	20,053,856
Rent and royalty						
Net income	82,982	597,730	3,599	45,407	585,435	5,142,816
Net loss	160,665	914,367	5,390	32,158	605,223	3,632,050
Farm rental income less loss	*2,397	*4,732	-	-	46,398	375,653
Partnership and S Corporation net income less loss	93,607	2,692,999	3,298	82,269	627,878	13,686,493
Estate and trust net income less loss	7,550	244,461	*2,276	*15,347	95,921	1,872,045
Farm net income less loss	20,322	19,370	*382	*3,496	74,349	-439,394
Unemployment compensation	111,800	330,980	-	-	387,872	1,091,203
Social security benefits in AGI	35,695	186,585	*1,367	*1,959	811,551	5,383,425
Other income less loss	108,908	663,142	*1,125	*15,656	496,826	2,749,832
Total statutory adjustments	285,486	1,037,317	8,263	13,529	1,365,791	4,290,107
Primary IRA payments	71,402	113,379	*4,733	*5,297	485,957	762,112
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	13,411	164,984	*39	*884	103,601	839,088
Deduction for self-employment tax	160,235	210,339	2,645	1,754	739,694	993,701
Moving expenses adjustment	25,222	67,126	-	-	83,872	141,178
Total itemized deductions	2,049,436	24,692,256	28,109	385,861	7,337,970	86,499,877
Itemized deductions limitation	62,590	211,386	1,177	3,834	285,319	1,425,268
Medical and dental expenses deduction	412,239	1,249,680	*1,359	*4,486	1,444,804	11,775,790
Taxes paid deduction	2,023,175	7,624,214	28,109	162,382	7,080,642	27,463,857
Interest paid deduction	1,748,339	10,870,975	26,439	159,457	5,013,121	27,821,412
Contributions deduction	1,868,583	2,521,802	23,530	49,097	6,078,129	11,442,108
Casualty or theft loss deduction	36,588	271,887	**	**	43,932	854,114
Moving expenses deduction	*10,127	*42,631	**	**	25,349	63,915
Total miscellaneous deductions	663,372	2,322,454	7,828	12,137	2,156,589	8,503,949
Taxable income	1,926,395	56,382,005	22,275	828,680	6,740,595	246,848,434
Total tax credits	527,349	280,274	*2,589	*2,444	333,344	486,632
Child care credit	318,102	146,632	*1,293	*695	12,962	4,803
Credit for the elderly or disabled	*3,362	*807	-	-	*7,446	*360
Foreign tax credit	25,050	40,999	*52	*10	238,185	284,359
Earned income credit used to offset income						
tax before credits	209,640	70,994	*1,128	*462	19,739	1,236
Minimum tax credit	1,401	7,568	**	**	10,909	62,724
General business credit	4,664	13,001	**	**	40,483	94,349
Income tax after credits	1,802,715	10,892,488	22,274	166,838	6,724,761	56,093,074
Alternative minimum tax	19,324	44,495	*45	*576	54,849	342,726
Total income tax	1,802,754	10,936,983	22,274	167,414	6,728,457	56,435,800
Total tax liability	1,830,444	11,361,313	25,638	171,236	6,830,827	58,535,214
Total tax payments	1,986,999	14,260,270	26,601	184,418	6,920,740	63,642,178
Income tax withheld	1,913,725	12,110,892	24,937	134,990	5,959,232	43,678,995
Estimated tax payments	142,382	1,787,512	3,951	43,112	1,518,840	17,007,366
Overpayment refunded	1,724,838	3,631,486	21,198	32,300	4,981,716	8,642,907
Tax due at time of filing	269,954	820,230	4,262	22,475	1,704,684	5,939,026

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data deleted to prevent disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding



**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total			Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	115,943,131	232,716,395	154,817,923	43,083,308	77,898,472	1,865,298,368	29,395,936	237,997,037
Under \$5,000	15,585,269	13,274,640	9,559,835	2,253,369	3,714,805	-12,386,609	4,750	60,135
\$5,000 under \$10,000	14,235,099	20,300,007	14,407,348	3,759,957	5,892,659	28,927,721	30,539	7,236
\$10,000 under \$15,000	13,464,909	24,041,459	16,438,308	4,617,730	7,603,151	57,750,978	422,268	165,812
\$15,000 under \$20,000	11,410,889	21,850,025	14,827,573	3,897,289	7,022,452	67,636,337	1,096,557	641,445
\$20,000 under \$25,000	9,663,350	19,307,683	13,104,067	3,479,618	6,203,616	77,990,179	2,935,279	3,211,852
\$25,000 under \$30,000	8,121,017	17,103,737	11,356,048	3,103,514	5,747,690	85,051,591	3,010,919	5,339,976
\$30,000 under \$35,000	6,383,625	14,413,464	9,498,602	2,655,062	4,914,863	86,339,235	2,628,952	6,355,637
\$35,000 under \$40,000	5,629,936	13,489,639	8,945,863	2,515,002	4,543,775	94,410,497	2,490,308	7,787,001
\$40,000 under \$45,000	4,798,204	12,186,112	7,959,427	2,218,576	4,226,685	94,199,330	2,210,144	8,181,350
\$45,000 under \$50,000	4,225,885	11,403,930	7,282,176	2,162,104	4,121,754	102,498,721	2,157,613	9,378,059
\$50,000 under \$55,000	3,627,090	10,065,884	6,407,047	1,909,910	3,658,837	99,949,834	1,909,060	9,554,350
\$55,000 under \$60,000	3,121,140	8,959,212	5,682,743	1,736,258	3,276,470	99,616,255	1,734,502	10,107,758
\$60,000 under \$75,000	6,378,373	18,820,560	11,832,332	3,563,052	6,988,228	238,282,781	3,561,294	27,293,323
\$75,000 under \$100,000	4,783,915	14,151,430	9,023,186	2,760,024	5,128,244	235,785,254	2,756,083	32,574,379
\$100,000 under \$200,000	3,404,731	10,080,790	6,424,603	1,864,029	3,636,186	244,434,936	1,860,284	42,783,954
\$200,000 under \$500,000	890,280	2,660,244	1,664,876	484,000	995,368	138,878,886	483,662	35,150,475
\$500,000 under \$1,000,000	149,283	434,644	276,293	73,026	158,351	49,034,295	72,958	14,929,006
\$1,000,000 or more	69,935	192,935	127,595	30,788	65,341	76,898,149	30,765	24,475,290
Taxable returns, total.....	87,619,446	176,027,964	122,525,155	29,395,936	53,502,809	1,729,319,208	29,395,936	237,997,037
Nontaxable returns, total.....	28,323,684	56,688,431	32,292,768	13,687,372	24,395,663	135,979,160	-	-

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	40,314,758	71,687,909	1,779,938,023	27,419,748	228,206,919	828,386	1,159,813	43,469,540	754,022	6,450,078
Under \$5,000	2,169,186	3,520,762	-11,817,921	4,720	59,481	16,187	31,692	-416,343	13	59
\$5,000 under \$10,000	3,425,008	5,370,481	26,295,524	22,688	6,066	28,123	37,785	211,052	1,128	171
\$10,000 under \$15,000	4,106,891	6,643,031	51,386,009	187,400	87,646	66,509	87,824	843,870	52,508	21,887
\$15,000 under \$20,000	3,559,929	6,273,751	61,825,362	861,020	432,721	47,832	84,445	816,828	37,102	34,530
\$20,000 under \$25,000	3,175,351	5,545,677	71,212,595	2,632,158	2,754,618	56,543	79,730	1,257,323	52,681	87,176
\$25,000 under \$30,000	2,859,046	5,081,149	78,381,895	2,767,554	4,833,386	55,833	74,896	1,512,439	54,732	121,721
\$30,000 under \$35,000	2,479,263	4,505,362	80,613,267	2,454,039	5,845,824	62,787	92,635	2,037,315	62,226	203,795
\$35,000 under \$40,000	2,346,327	4,191,617	88,084,827	2,321,635	7,120,508	78,671	115,816	2,915,942	76,671	308,700
\$40,000 under \$45,000	2,098,913	3,903,017	89,129,964	2,090,490	7,632,712	73,254	92,686	3,065,976	73,254	339,462
\$45,000 under \$50,000	2,064,436	3,895,896	97,903,586	2,059,948	8,882,331	45,420	56,274	2,133,154	44,497	230,983
\$50,000 under \$55,000	1,829,721	3,467,449	95,790,847	1,828,873	9,079,973	40,252	54,929	2,083,094	40,252	224,598
\$55,000 under \$60,000	1,685,848	3,116,886	96,725,312	1,684,107	9,748,896	25,703	33,828	1,483,168	25,703	183,247
\$60,000 under \$75,000	3,452,116	6,661,310	230,922,833	3,450,361	26,304,909	90,230	117,057	6,109,019	90,229	767,038
\$75,000 under \$100,000	2,680,916	4,881,783	229,118,142	2,677,065	31,580,168	68,853	97,318	5,808,665	68,853	842,394
\$100,000 under \$200,000	1,811,920	3,460,623	237,631,913	1,808,208	41,529,208	56,766	78,911	7,306,516	56,763	1,332,941
\$200,000 under \$500,000	469,111	952,849	134,760,652	468,795	34,122,265	12,976	20,228	3,341,389	12,965	839,984
\$500,000 under \$1,000,000	70,977	153,058	47,695,046	70,911	14,525,542	1,856	2,893	1,186,408	1,854	361,415
\$1,000,000 or more	29,798	63,210	74,278,171	29,777	23,660,665	593	668	1,773,726	592	549,977
Taxable returns, total.....	27,419,748	49,274,164	1,651,234,255	27,419,748	228,206,919	754,022	1,046,759	43,127,841	754,022	6,450,078
Nontaxable returns, total.....	12,895,010	22,413,745	128,703,768	-	-	74,365	113,054	341,699	-	-

Footnotes at end of table



**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	1,766,236	2,056,457	67,443,910	1,336,195	7,236,254	2,201,286	2,994,293	56,350,971	1,214,029	4,435,937
Under \$5,000.....	28,438	29,862	532,923	19	566	101,695	132,489	108,061	9	135
\$5,000 under \$10,000.....	108,811	115,534	899,227	3,362	474	307,398	368,859	2,359,156	3,362	524
\$10,000 under \$15,000.....	268,726	315,791	3,359,625	107,146	30,246	419,186	556,505	5,285,624	88,269	27,303
\$15,000 under \$20,000.....	190,951	230,487	3,329,625	110,304	97,805	314,769	433,768	5,411,865	115,282	88,443
\$20,000 under \$25,000.....	220,082	244,893	4,898,181	178,540	231,623	250,210	333,316	5,578,667	213,123	277,368
\$25,000 under \$30,000.....	159,318	208,570	4,378,960	155,069	238,640	227,076	383,075	6,181,387	214,710	366,911
\$30,000 under \$35,000.....	141,847	156,479	4,622,542	141,522	324,909	108,623	160,387	3,560,378	108,623	246,796
\$35,000 under \$40,000.....	96,475	97,901	3,650,963	96,365	316,764	108,272	138,442	4,080,361	108,272	363,527
\$40,000 under \$45,000.....	90,992	102,671	3,876,442	87,018	286,004	80,955	128,312	3,415,694	80,946	301,744
\$45,000 under \$50,000.....	68,671	85,556	3,224,867	68,669	295,805	59,346	84,028	2,809,852	58,424	258,709
\$50,000 under \$55,000.....	74,420	81,126	3,874,562	74,420	366,498	44,118	55,334	2,309,043	44,115	237,701
\$55,000 under \$60,000.....	57,549	70,400	3,277,140	57,534	300,001	44,943	55,356	2,572,412	44,942	245,405
\$60,000 under \$75,000.....	104,319	121,731	7,062,484	104,308	750,484	76,941	88,130	5,042,537	76,941	611,153
\$75,000 under \$100,000.....	85,685	109,707	7,156,148	84,890	855,727	31,260	39,435	2,559,809	30,544	311,285
\$100,000 under \$200,000.....	52,778	66,023	6,883,884	49,875	1,105,008	21,511	30,629	2,808,858	21,498	469,691
\$200,000 under \$500,000.....	14,714	17,000	4,159,956	14,695	1,004,525	4,144	5,291	1,185,133	4,134	296,767
\$500,000 under \$1,000,000.....	1,627	1,798	1,102,646	1,626	337,804	552	603	360,151	551	118,432
\$1,000,000 or more.....	835	929	2,219,561	833	693,371	286	334	701,984	285	214,041
Taxable returns, total.....	1,336,195	1,549,446	62,043,323	1,336,195	7,236,254	1,214,029	1,632,439	45,061,882	1,214,029	4,435,937
Nontaxable returns, total.....	430,042	507,011	5,400,587	-	-	987,257	1,361,854	11,289,090	-	-

\* Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	115,943,131	232,716,395	154,817,923	43,083,308	77,898,472	1,865,298,368	29,395,936	237,997,037
Joint returns of married persons	48,389,135	149,720,382	96,760,550	26,977,525	52,959,832	1,537,435,021	22,326,595	211,944,084
Separate returns of married persons, total	2,480,600	3,593,259	2,528,099	694,365	1,065,160	21,082,590	610,928	3,085,606
Spouse filing	2,422,988	3,442,580	2,412,874	672,629	1,029,706	20,399,779	593,057	2,989,313
Spouse not filing	57,612	150,679	115,225	21,736	35,454	682,811	17,871	96,294
Returns of heads of household	15,108,446	37,013,596	15,108,446	13,989,925	21,905,150	274,069,203	5,639,864	18,911,780
Returns of surviving spouses	90,869	242,121	90,869	90,869	151,252	2,285,483	51,763	217,023
Returns of single persons	49,874,080	42,147,037	40,329,959	1,330,625	1,817,078	30,426,071	766,786	3,838,544

Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	40,314,758	71,687,909	1,779,938,023	27,419,748	228,206,919	828,386	1,159,813	43,469,540	754,022	6,450,078
Joint returns of married persons	26,383,571	50,766,197	1,504,918,939	21,831,841	207,393,129	357,321	499,762	26,342,907	333,129	3,914,022
Separate returns of married persons, total	633,044	954,822	18,953,840	550,126	2,769,889	45,677	72,923	1,813,155	45,361	291,491
Spouse filing	612,237	920,299	18,330,437	533,185	2,683,264	45,669	72,915	1,801,937	45,353	286,502
Spouse not filing	20,806	34,523	623,403	*16,942	*86,625	*8	*8	11,218	*8	*2,989
Returns of heads of household	12,513,587	18,919,982	242,288,910	4,747,277	16,515,386	59,469	81,190	2,340,973	46,480	308,129
Returns of surviving spouses	90,869	146,972	2,285,483	51,763	217,023	-	-	-	-	-
Returns of single persons	693,687	899,936	11,490,851	238,741	1,311,492	365,919	505,938	12,972,505	329,052	1,936,436

Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	1,766,236	2,056,457	67,443,910	1,336,195	7,236,254	2,201,286	2,994,293	56,350,971	1,214,029	4,435,936
Joint returns of married persons	810,134	974,068	44,255,728	664,682	5,298,965	512,373	719,805	22,604,349	403,411	2,316,205
Separate returns of married persons, total	13,509	13,509	494,589	13,271	70,536	19,447	23,907	416,578	16,081	39,426
Spouse filing	12,586	12,586	446,090	12,350	63,857	**19,447	**23,907	416,270	16,081	39,426
Spouse not filing	*922	*922	*48,499	*921	*6,679	**	**	308	-	-
Returns of heads of household	854,624	964,092	20,569,251	583,878	1,627,944	1,432,575	1,939,885	28,408,721	635,486	1,657,302
Returns of surviving spouses	*4,280	*4,280	*127,497	*4,279	*8,285	-	-	-	-	-
Returns of single persons	83,689	100,507	1,996,845	70,084	230,524	236,892	310,896	4,921,323	159,051	423,004

\* Estimate should be used with caution because of the small number of returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

NOTE Detail may not add to totals because of rounding

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total.....</b>	<b>19,017,357</b>	<b>206,441,998</b>	<b>17,580,776</b>	<b>187,411,397</b>	<b>1,162,736</b>	<b>1,403,602</b>	<b>3,545,919</b>	<b>14,887,765</b>	<b>19,017,353</b>	<b>203,732,023</b>
No adjusted gross income	102,243	-4,239,069	57,290	376,311	3,761	12,075	79,188	173,484	102,239	581,870
\$1 under \$1,000	409,040	243,676	352,708	295,319	*11,781	*50,542	74,521	2,571	409,040	349,289
\$1,000 under \$2,000	646,046	972,132	590,171	900,275	*7,997	*11,798	97,440	120,385	646,046	1,032,458
\$2,000 under \$3,000	847,229	2,137,430	765,951	1,874,058	*6,724	*498	145,809	215,461	847,229	2,093,696
\$3,000 under \$4,000	858,114	3,053,105	763,640	2,536,295	*3,397	*1,927	173,397	389,903	858,114	2,928,124
\$4,000 under \$5,000	968,013	4,356,225	856,120	3,651,878	*5,353	*588	192,602	491,143	968,013	4,143,609
\$5,000 under \$6,000	1,106,145	6,106,912	967,244	4,993,364	*9,420	*7,958	249,954	759,275	1,106,145	5,760,597
\$6,000 under \$7,000	1,116,062	7,265,881	1,005,051	6,016,024	30,717	47,882	223,394	796,472	1,116,062	6,860,378
\$7,000 under \$8,000	1,261,883	9,493,418	1,122,924	7,794,249	30,323	4,113	271,881	1,164,247	1,261,883	8,968,145
\$8,000 under \$9,000	1,353,888	11,509,059	1,236,053	9,676,728	*16,916	*17,765	250,057	1,105,267	1,353,888	10,799,761
\$9,000 under \$10,000	745,095	7,071,452	679,614	5,979,316	28,775	35,913	120,013	754,029	745,095	6,769,258
\$10,000 under \$11,000	789,162	8,303,590	716,760	7,048,916	26,896	89,362	148,414	948,976	789,162	8,037,254
\$11,000 under \$12,000	773,846	8,893,319	741,148	8,087,797	69,417	126,785	110,933	408,285	773,846	8,621,967
\$12,000 under \$13,000	796,477	9,975,936	734,408	8,768,027	81,421	105,530	152,720	585,725	796,477	9,750,385
\$13,000 under \$14,000	809,345	10,925,993	767,266	9,789,534	83,973	76,816	136,840	789,894	809,345	10,656,244
\$14,000 under \$15,000	803,721	11,628,117	776,079	10,662,868	57,356	75,214	126,386	603,595	803,721	11,341,678
\$15,000 under \$16,000	780,185	10,833,069	750,463	10,843,860	64,954	132,027	121,806	709,599	780,185	11,684,947
\$16,000 under \$17,000	688,873	11,367,144	644,168	10,029,590	80,112	92,663	119,571	884,166	688,873	11,006,420
\$17,000 under \$18,000	687,740	12,030,703	669,777	10,952,760	67,556	97,802	117,954	601,692	687,740	11,652,254
\$18,000 under \$19,000	574,326	10,622,892	560,257	9,880,491	79,139	107,926	103,287	411,989	574,326	10,400,406
\$19,000 under \$20,000	561,751	10,945,272	542,768	9,835,033	84,904	86,935	127,037	695,428	561,751	10,617,396
\$20,000 under \$25,000	2,291,984	50,585,995	2,237,359	46,431,917	307,211	219,251	392,799	1,942,997	2,291,984	48,594,165
\$25,000 and over	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Total.....</b>	<b>19,017,357</b>	<b>21,105,158</b>	<b>7,756,112</b>	<b>2,785,594</b>	<b>3,265,323</b>	<b>1,899,590</b>	<b>2,790,584</b>	<b>1,721,964</b>	<b>14,653,864</b>	<b>16,597,600</b>
No adjusted gross income	102,243	76,536	*54	*8	-	-	68,346	28,809	71,008	47,719
\$1 under \$1,000	409,040	56,274	-	-	-	-	31,569	3,382	389,908	52,892
\$1,000 under \$2,000	646,046	178,407	-	-	-	-	86,090	13,324	599,716	165,083
\$2,000 under \$3,000	847,229	362,807	-	-	-	-	113,233	22,923	766,041	339,884
\$3,000 under \$4,000	858,114	510,685	-	-	-	-	132,484	41,215	785,252	469,470
\$4,000 under \$5,000	968,013	741,207	*1,273	*1,729	*1,273	*276	172,302	55,296	869,136	684,183
\$5,000 under \$6,000	1,106,145	973,100	*1,273	*66	*1,273	*17,030	216,829	81,684	985,179	891,350
\$6,000 under \$7,000	1,116,062	1,098,784	314,468	18,197	*4,951	*123	213,221	92,608	1,025,481	987,979
\$7,000 under \$8,000	1,261,883	1,437,357	450,506	48,274	384,469	37,463	189,027	130,447	837,105	1,258,636
\$8,000 under \$9,000	1,353,888	1,672,992	485,886	18,006	473,253	139,282	158,645	130,947	859,162	1,524,040
\$9,000 under \$10,000	745,095	1,591,901	41,999	7,558	-	-	124,137	125,490	740,325	1,458,853
\$10,000 under \$11,000	789,162	1,733,157	136,919	10,388	-	-	145,049	161,687	784,195	1,561,083
\$11,000 under \$12,000	773,846	1,610,309	284,222	46,037	-	-	129,074	106,099	765,041	1,458,203
\$12,000 under \$13,000	796,477	1,542,539	266,646	80,123	-	-	155,439	152,356	769,729	1,310,061
\$13,000 under \$14,000	809,345	1,449,113	467,513	147,499	-	-	139,000	139,685	768,198	1,161,929
\$14,000 under \$15,000	803,721	1,295,666	530,090	205,356	*1,274	*136	121,892	91,823	767,761	998,488
\$15,000 under \$16,000	780,185	1,126,983	539,847	267,558	*5,763	*922	114,470	86,446	723,109	772,978
\$16,000 under \$17,000	688,873	909,327	507,650	246,544	*14,720	*3,009	121,331	94,681	605,133	568,102
\$17,000 under \$18,000	687,740	733,803	584,902	336,186	116,760	18,831	89,963	51,749	519,462	395,667
\$18,000 under \$19,000	574,326	554,615	503,870	296,639	165,297	59,975	93,376	42,816	369,951	215,161
\$19,000 under \$20,000	561,751	451,355	496,407	294,716	270,872	121,163	52,336	28,526	244,352	128,113
\$20,000 under \$25,000	2,291,984	948,837	2,117,673	759,315	1,782,505	1,555,870	122,770	40,001	407,151	147,521
\$25,000 and over	44,190	1,402	42,914	1,397	42,914	45,511	*3	*0	*1,273	*5

Footnotes at end of table

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with no dependents									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>Total.....</b>	<b>4,081,168</b>	<b>19,058,992</b>	<b>3,510,869</b>	<b>16,857,182</b>	<b>31,212</b>	<b>29,783</b>	<b>1,014,716</b>	<b>2,517,070</b>	<b>4,081,164</b>	<b>19,404,034</b>
No adjusted gross income	49,654	-1,700,352	29,079	92,238	*7	*1	34,477	64,101	49,650	156,340
\$1 under \$1,000	196,637	113,933	153,808	151,882	*5,057	*25,614	55,818	5,086	196,637	182,583
\$1,000 under \$2,000	312,089	467,175	274,114	397,052	*1,273	*327	66,911	79,933	312,089	477,312
\$2,000 under \$3,000	432,625	1,097,154	362,572	888,605	*3,362	*138	115,500	170,462	432,625	1,059,205
\$3,000 under \$4,000	433,450	1,553,260	371,730	1,221,151	-	-	113,187	228,734	433,450	1,449,885
\$4,000 under \$5,000	454,761	2,024,083	361,336	1,501,178	*1,275	*97	131,483	394,840	454,761	1,896,115
\$5,000 under \$6,000	537,464	2,962,998	441,430	2,198,238	*1,275	*315	153,294	507,084	537,464	2,705,637
\$6,000 under \$7,000	525,201	3,415,600	470,251	2,782,809	*7,998	*2,369	120,648	373,155	525,201	3,158,333
\$7,000 under \$8,000	562,404	4,228,092	507,377	3,469,654	*10,966	*621	115,235	382,226	562,404	3,852,801
\$8,000 under \$9,000	576,883	4,897,048	539,173	4,154,375	-	-	108,161	311,449	576,883	4,465,824
\$9,000 under \$10,000	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Returns with no dependents--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total.....</b>	<b>4,081,168</b>	<b>685,819</b>	<b>1,242,862</b>	<b>84,180</b>	<b>863,944</b>	<b>193,897</b>	<b>677,435</b>	<b>124,540</b>	<b>2,622,265</b>	<b>477,100</b>
No adjusted gross income	49,654	7,530	-	-	-	-	29,176	4,796	23,050	2,734
\$1 under \$1,000	196,637	11,119	-	-	-	-	24,189	1,768	177,505	9,350
\$1,000 under \$2,000	312,089	35,253	-	-	-	-	48,878	5,720	267,033	29,532
\$2,000 under \$3,000	432,625	78,681	-	-	-	-	87,561	15,988	351,437	62,693
\$3,000 under \$4,000	433,450	106,677	-	-	-	-	83,058	18,774	360,588	87,904
\$4,000 under \$5,000	454,761	130,361	-	-	-	-	114,171	29,105	358,432	101,257
\$5,000 under \$6,000	537,464	135,825	*1,273	*66	*1,273	*17,030	135,290	30,560	419,469	105,199
\$6,000 under \$7,000	525,201	96,075	314,468	18,197	*4,948	*122	95,798	13,482	439,951	64,395
\$7,000 under \$8,000	562,404	62,094	450,506	48,274	384,469	37,463	38,149	3,581	141,061	10,239
\$8,000 under \$9,000	576,883	22,204	476,615	17,642	473,253	139,282	21,165	765	83,740	3,797
\$9,000 under \$10,000	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with one dependent									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total.....	6,995,745	91,584,959	6,516,536	82,444,540	546,794	626,804	1,425,404	7,399,821	6,995,745	90,500,422
No adjusted gross income	29,392	-1,772,428	17,288	141,631	*704	*766	25,653	75,401	29,392	217,799
\$1 under \$1,000	121,357	72,745	116,488	85,794	-	-	*9,613	*7,790	121,357	78,862
\$1,000 under \$2,000	157,355	233,555	146,810	247,435	*3,362	*5,843	17,840	25,352	157,355	278,830
\$2,000 under \$3,000	167,072	418,129	160,445	386,729	-	-	14,382	26,735	167,072	417,144
\$3,000 under \$4,000	157,799	557,121	145,700	482,124	-	-	27,532	67,777	157,799	549,901
\$4,000 under \$5,000	253,970	1,155,432	245,027	1,061,693	*2,805	*428	32,191	55,401	253,970	1,117,521
\$5,000 under \$6,000	234,020	1,295,626	212,463	1,153,690	*3,362	*6,028	42,334	117,938	234,020	1,277,655
\$6,000 under \$7,000	242,514	1,583,089	214,265	1,262,866	*4,636	*2,355	56,243	229,943	242,514	1,515,165
\$7,000 under \$8,000	275,616	2,073,649	236,234	1,702,109	*3,362	*434	69,348	345,712	275,616	2,053,791
\$8,000 under \$9,000	345,778	2,944,260	298,700	2,309,706	*4,283	*884	88,168	478,693	345,778	2,789,283
\$9,000 under \$10,000	310,225	2,944,736	263,339	2,283,539	*10,693	*6,315	76,431	469,905	310,225	2,789,759
\$10,000 under \$11,000	368,496	3,878,718	338,669	3,316,391	*13,948	*37,092	67,917	423,229	368,496	3,776,712
\$11,000 under \$12,000	325,969	3,757,200	306,323	3,351,657	21,725	47,482	59,704	178,823	325,969	3,577,061
\$12,000 under \$13,000	350,854	4,380,776	309,707	3,632,258	32,768	38,401	94,594	584,836	350,854	4,275,579
\$13,000 under \$14,000	344,701	4,647,969	315,891	4,017,213	33,902	15,545	78,876	477,957	344,701	4,510,714
\$14,000 under \$15,000	320,387	4,640,488	309,260	4,160,095	31,351	51,469	59,306	338,332	320,387	4,549,896
\$15,000 under \$16,000	343,282	5,315,238	331,228	4,735,946	28,479	66,290	58,247	347,467	343,282	5,149,703
\$16,000 under \$17,000	370,226	6,117,620	347,311	5,301,976	40,585	33,016	72,715	574,617	370,226	5,909,609
\$17,000 under \$18,000	341,956	5,989,176	328,635	5,282,543	40,201	66,472	63,521	410,360	341,956	5,759,375
\$18,000 under \$19,000	289,284	5,355,820	280,356	4,907,044	44,752	64,062	69,003	251,602	289,284	5,222,707
\$19,000 under \$20,000	285,874	5,565,369	269,318	4,900,227	42,979	47,992	76,779	476,184	285,874	5,424,403
\$20,000 under \$25,000	1,315,428	29,330,922	1,279,522	26,715,088	178,262	133,698	254,892	1,358,626	1,315,428	28,207,412
\$25,000 and over	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

Size of adjusted gross income	Returns with one dependent--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total.....	6,995,745	10,171,500	2,567,767	982,082	978,385	583,647	1,208,650	968,667	5,708,703	8,220,750
No adjusted gross income	29,392	41,129	*50	*8	-	-	23,930	13,454	27,378	27,668
\$1 under \$1,000	121,357	23,000	-	-	-	-	*2,926	*811	121,357	22,189
\$1,000 under \$2,000	157,355	70,388	-	-	-	-	22,289	5,039	156,081	65,349
\$2,000 under \$3,000	167,072	122,243	-	-	-	-	15,655	3,978	167,072	118,265
\$3,000 under \$4,000	157,799	162,546	-	-	-	-	22,892	10,230	157,799	152,316
\$4,000 under \$5,000	253,970	316,492	*1,273	*1,729	*1,273	*276	25,818	11,146	251,422	303,617
\$5,000 under \$6,000	234,020	370,832	-	-	-	-	40,610	26,561	231,050	344,271
\$6,000 under \$7,000	242,514	435,477	-	-	*3	*2	57,932	43,206	238,456	392,271
\$7,000 under \$8,000	275,616	580,168	-	-	-	-	63,256	58,840	273,606	521,327
\$8,000 under \$9,000	345,778	798,416	*3,362	*71	-	-	83,453	79,505	345,322	718,840
\$9,000 under \$10,000	310,225	737,161	*7,959	*1,844	-	-	82,472	84,913	305,571	650,040
\$10,000 under \$11,000	368,496	905,200	*7,997	*2,355	-	-	67,735	75,371	364,804	827,475
\$11,000 under \$12,000	325,969	753,805	*12,633	*2,972	-	-	67,522	56,373	320,182	694,461
\$12,000 under \$13,000	350,854	756,611	18,033	4,573	-	-	89,131	98,847	336,344	653,191
\$13,000 under \$14,000	344,701	702,861	137,808	12,419	-	-	82,171	88,137	327,656	602,305
\$14,000 under \$15,000	320,387	587,972	129,716	32,954	*1,273	*136	61,458	50,769	306,330	504,249
\$15,000 under \$16,000	343,282	566,416	137,187	55,354	*3,362	*249	49,295	48,067	319,146	462,975
\$16,000 under \$17,000	370,226	548,585	202,881	54,702	*3,362	*535	76,707	72,467	329,221	421,415
\$17,000 under \$18,000	341,956	442,572	238,082	98,953	*18,043	*5,613	51,983	40,396	295,466	303,223
\$18,000 under \$19,000	289,284	325,867	232,241	108,582	*20,241	*8,253	67,719	37,400	245,242	179,885
\$19,000 under \$20,000	285,874	270,879	230,210	129,052	36,659	9,898	48,858	27,043	209,528	114,784
\$20,000 under \$25,000	1,315,428	651,478	1,165,423	475,119	851,256	513,376	104,836	36,095	378,395	140,264
\$25,000 and over	44,190	1,402	42,914	1,397	42,914	45,511	*3	*0	*1,273	*5

Footnotes at end of table



**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with more than one dependent									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>Total.....</b>	<b>6,812,664</b>	<b>89,838,796</b>	<b>6,374,320</b>	<b>81,092,066</b>	<b>545,487</b>	<b>626,173</b>	<b>1,362,921</b>	<b>6,981,068</b>	<b>6,812,664</b>	<b>88,699,307</b>
No adjusted gross income	29,168	-1,669,818	17,116	138,182	*671	*732	25,464	76,222	29,168	215,136
\$1 under \$1,000	113,359	68,668	108,490	82,576	-	-	*9,613	*7,790	113,359	74,786
\$1,000 under \$2,000	140,938	209,505	130,393	223,784	*3,362	*5,843	16,565	24,953	140,938	254,580
\$2,000 under \$3,000	159,074	395,606	153,721	367,886	-	-	14,382	26,735	159,074	394,621
\$3,000 under \$4,000	156,524	552,137	145,700	482,124	-	-	26,257	62,794	156,524	544,917
\$4,000 under \$5,000	231,396	1,051,512	223,581	957,245	*2,805	*428	29,788	56,011	231,396	1,013,684
\$5,000 under \$6,000	228,500	1,266,772	208,217	1,132,976	*3,362	*6,028	36,814	104,581	228,500	1,243,585
\$6,000 under \$7,000	228,682	1,490,688	209,630	1,252,193	*4,636	*2,355	47,047	169,040	228,682	1,423,588
\$7,000 under \$8,000	261,006	1,962,984	231,597	1,675,907	*3,362	*434	59,374	269,536	261,006	1,945,876
\$8,000 under \$9,000	338,595	2,882,700	295,338	2,281,840	*4,283	*884	84,347	445,212	338,595	2,727,937
\$9,000 under \$10,000	303,852	2,884,286	260,790	2,268,716	*10,693	*6,315	70,058	454,517	303,852	2,729,547
\$10,000 under \$11,000	368,170	3,875,322	338,669	3,316,391	*13,948	*37,092	67,590	419,853	368,170	3,773,337
\$11,000 under \$12,000	322,149	3,712,021	305,500	3,338,927	21,725	47,482	57,156	148,475	322,149	3,534,884
\$12,000 under \$13,000	344,504	4,301,487	306,383	3,610,648	32,768	38,401	91,569	548,828	344,504	4,197,877
\$13,000 under \$14,000	341,331	4,603,592	312,529	3,972,942	33,902	15,545	78,868	477,851	341,331	4,466,337
\$14,000 under \$15,000	311,007	4,504,434	300,802	4,070,870	31,351	51,469	54,561	303,910	311,007	4,426,249
\$15,000 under \$16,000	338,319	5,238,221	326,592	4,675,233	28,479	66,290	56,646	336,134	338,319	5,077,657
\$16,000 under \$17,000	362,008	5,982,914	339,420	5,197,925	40,585	33,016	71,260	554,734	362,008	5,785,676
\$17,000 under \$18,000	326,948	5,722,116	314,549	5,055,055	38,928	65,875	61,145	387,323	326,948	5,508,253
\$18,000 under \$19,000	282,271	5,225,805	273,670	4,780,255	44,752	64,062	65,352	244,269	282,271	5,088,586
\$19,000 under \$20,000	280,911	5,467,619	264,682	4,816,035	42,979	47,992	75,178	462,625	280,911	5,326,652
\$20,000 under \$25,000	1,299,761	29,000,674	1,263,855	26,407,569	178,262	133,698	253,770	1,352,533	1,299,761	27,893,800
\$25,000 and over	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

Size of adjusted gross income	Returns with more than one dependent--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>Total.....</b>	<b>6,812,664</b>	<b>10,013,970</b>	<b>2,500,988</b>	<b>952,162</b>	<b>931,753</b>	<b>550,319</b>	<b>1,148,893</b>	<b>915,257</b>	<b>5,587,556</b>	<b>8,146,552</b>
No adjusted gross income	29,168	40,921	*50	*8	-	-	23,810	13,357	27,256	27,556
\$1 under \$1,000	113,359	22,280	-	-	-	-	*1,651	*681	113,359	21,599
\$1,000 under \$2,000	140,938	66,015	-	-	-	-	22,289	5,039	139,664	60,976
\$2,000 under \$3,000	159,074	117,172	-	-	-	-	14,380	3,419	159,074	113,753
\$3,000 under \$4,000	156,524	161,621	-	-	-	-	21,618	9,473	156,524	152,148
\$4,000 under \$5,000	231,396	296,459	*1,273	*1,729	*1,273	*276	21,328	10,412	228,849	284,318
\$5,000 under \$6,000	228,500	364,922	-	-	-	-	38,414	24,519	225,529	340,403
\$6,000 under \$7,000	228,682	416,428	-	-	*3	*2	48,735	34,196	224,625	382,232
\$7,000 under \$8,000	261,006	558,472	-	-	-	-	52,007	46,540	258,996	511,933
\$8,000 under \$9,000	338,595	788,257	*3,362	*71	-	-	80,906	76,132	338,140	712,054
\$9,000 under \$10,000	303,852	727,823	*7,959	*1,844	-	-	76,099	78,258	301,748	647,722
\$10,000 under \$11,000	368,170	904,732	*7,997	*2,355	-	-	67,408	74,902	364,804	827,475
\$11,000 under \$12,000	322,149	748,474	*11,360	*2,650	-	-	63,702	51,364	320,182	694,461
\$12,000 under \$13,000	344,504	748,669	*16,284	*3,943	-	-	82,782	92,603	332,872	652,123
\$13,000 under \$14,000	341,331	698,463	134,446	10,893	-	-	82,163	88,126	324,294	599,444
\$14,000 under \$15,000	311,007	578,722	120,336	30,816	-	-	56,713	47,126	301,694	500,780
\$15,000 under \$16,000	338,319	561,070	132,550	51,725	-	-	47,694	46,767	317,871	462,578
\$16,000 under \$17,000	362,008	541,386	199,153	53,059	*3,362	*535	75,213	71,487	322,497	416,840
\$17,000 under \$18,000	326,948	432,538	223,074	88,925	*3,362	*128	51,983	40,396	295,140	303,217
\$18,000 under \$19,000	282,271	322,616	225,228	105,407	*13,554	*2,599	67,393	37,324	245,242	179,885
\$19,000 under \$20,000	280,911	268,849	225,247	127,021	31,696	4,705	48,858	27,043	209,528	114,784
\$20,000 under \$25,000	1,299,761	646,680	1,149,756	470,321	835,589	496,564	104,836	36,095	378,395	140,264
\$25,000 and over	44,190	1,402	42,914	1,397	42,914	45,511	*3	*0	*1,273	*5

\*Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Income tax before credits		
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
Returns with regular tax computation only													
Total	90,883,000	3,380,106,221	2,221,410,430	90,883,000	427,938,878	90,883,000	427,937,144	-	83,497	577,210	90,883,000	428,514,354	
Under \$5,000	3,621,554	10,069,393	1,824,626	3,621,554	274,102	-	274,092	-	-	-	3,621,554	274,092	
\$5,000 under \$10,000	7,178,653	58,431,278	17,058,566	7,178,653	2,559,315	-	2,560,315	-	11,213	21,818	7,178,653	2,581,125	
\$10,000 under \$15,000	10,245,644	128,617,573	47,388,857	10,245,644	7,106,784	-	7,106,782	-	5,908	27,987	10,245,644	7,134,750	
\$15,000 under \$20,000	10,570,684	184,374,019	83,940,609	10,570,684	12,591,310	-	12,591,310	-	4,490	69,098	10,570,684	12,660,402	
\$20,000 under \$25,000	9,462,383	113,796,212	51,796,212	9,462,383	17,070,788	-	17,070,754	-	4,635	44,614	9,462,383	17,115,588	
\$25,000 under \$30,000	8,027,110	219,923,565	130,415,788	8,027,110	19,630,451	-	19,630,443	-	10,629	30,367	8,027,110	19,660,830	
\$30,000 under \$40,000	11,939,777	415,583,774	265,082,898	11,939,777	42,129,427	-	42,129,409	-	7,683	11,939,777	11,939,777	42,228,010	
\$40,000 under \$50,000	9,006,243	403,006,901	269,152,560	9,006,243	43,981,111	-	43,981,103	-	7,683	9,006,243	9,006,243	44,007,441	
\$50,000 under \$75,000	13,003,666	786,373,296	549,634,961	13,003,666	96,274,952	-	96,274,932	-	14,337	68,555	13,003,666	96,333,507	
\$75,000 under \$100,000	4,665,057	398,667,441	292,516,444	4,665,057	59,438,127	-	59,438,120	-	7,774	131,904	4,665,057	59,970,024	
\$100,000 under \$200,000	2,807,598	330,962,769	251,761,757	2,807,598	59,423,417	-	59,423,417	-	8,992	42,120	2,807,598	59,485,407	
\$200,000 under \$500,000	484,797	131,726,158	111,346,221	484,797	33,971,036	-	33,969,452	-	1,341	11,931	484,797	33,981,382	
\$500,000 under \$1,000,000	54,712	18,959,915	13,859,412	54,712	13,529,591	-	13,529,592	-	191	2,416	54,712	13,532,008	
\$1,000,000 or more	25,711	58,197,009	51,619,276	25,711	19,858,442	-	19,858,443	-	108	11,434	25,711	19,869,877	
Returns with Form 8875 tax computation													
Total	248,804	1,638,284	1,428,018	248,804	328,743	-	435,378	106,636	-	-	248,804	435,378	
Under \$5,000	200,569	443,198	321,736	200,569	47,586	-	72,704	25,118	-	-	200,569	72,704	
\$5,000 under \$10,000	25,027	176,584	157,633	25,027	23,636	-	27,009	16,373	-	-	25,027	42,009	
\$10,000 under \$15,000	8,911	106,559	94,454	8,911	11,173	-	27,057	12,884	-	-	8,911	27,057	
\$15,000 under \$20,000	4,775	85,475	76,662	4,775	11,487	-	22,879	11,392	-	-	4,775	22,879	
\$20,000 under \$25,000	4,742	107,686	104,841	4,742	15,797	-	32,899	17,101	-	-	4,742	32,899	
\$25,000 under \$30,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$30,000 under \$40,000	2,103	72,616	59,688	2,103	10,468	-	21,077	10,579	-	-	2,103	21,077	
\$40,000 under \$50,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$50,000 under \$75,000	917	50,438	49,571	917	11,165	-	16,080	4,915	-	-	917	16,080	
\$75,000 under \$100,000	327	32,181	28,800	327	7,797	-	7,726	709	-	-	327	7,726	
\$100,000 under \$200,000	650	100,589	95,660	650	27,967	-	37,784	9,828	-	-	650	37,784	
\$200,000 under \$500,000	487	114,977	134,747	487	44,474	-	42,395	2,079	-	-	487	42,395	
\$500,000 under \$1,000,000	236	169,697	160,626	236	59,112	-	60,101	989	-	-	236	60,101	
\$1,000,000 or more	79	152,284	145,351	79	56,050	-	53,157	2,893	-	-	79	53,157	
Returns with Schedule D tax computation													
Total	1,551,502	436,624,397	375,309,691	1,551,502	120,639,639	-	112,564,953	-8,074,686	4,747	23,640	1,551,502	112,588,593	
Under \$5,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$10,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$25,000 under \$30,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$30,000 under \$40,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$40,000 under \$50,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$50,000 under \$75,000	99,197	6,912,268	5,904,526	99,197	1,385,049	-	1,374,785	-10,264	-	-	99,197	1,374,785	
\$75,000 under \$100,000	108,568	9,415,025	7,831,357	108,568	1,928,120	-	1,905,661	-22,458	-	-	108,568	1,905,661	
\$100,000 under \$200,000	423,886	114,758,383	94,476,279	423,886	23,811,318	-	23,452,383	358,935	3,387	7,177	423,886	23,459,560	
\$200,000 under \$500,000	423,886	124,009,901	106,532,674	423,886	32,869,957	-	31,565,590	1,304,366	524	1,785	423,886	31,567,375	
\$500,000 under \$1,000,000	84,703	57,521,489	50,842,824	84,703	18,184,218	-	16,934,344	1,249,874	510	2,088	84,703	16,936,432	
\$1,000,000 or more	44,003	123,007,322	106,722,031	44,003	42,440,979	-	37,332,190	-5,108,789	326	12,590	44,003	37,344,780	

Footnotes at end of table

**Table 3.1—Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax			
	Number of returns	Amount	(14)	Number of returns	Amount	(15)	Number of returns	Amount	(16)	Number of returns	Amount	Modified taxable income	Adjusted gross income
	(13)		(14)	(15)	(16)	(15)	(17)	(18)	(16)	(19)	(20)	(21)	(22)
<b>Returns with regular tax computation only</b>													
<b>Total</b>	<b>14,568,083</b>	<b>7,397,298</b>		<b>85,784,407</b>	<b>421,117,056</b>		<b>233,382</b>	<b>818,451</b>		<b>85,788,612</b>	<b>421,935,507</b>	<b>19.0</b>	<b>12.5</b>
Under \$5,000	50,210	2,406		3,615,608	271,686		3,819	*283		3,615,608	271,686	14.9	27
\$5,000 under \$10,000	1,403,297	109,452		6,684,164	2,171,673		1,273	*516		6,684,164	2,171,673	14.4	38
\$10,000 under \$15,000	2,044,553	160,568		8,311,717	6,524,181		*65	*812		8,311,717	6,524,893	13.8	50
\$15,000 under \$20,000	2,902,451	1,697,577		8,372,579	10,662,525		*637	*308		8,372,579	10,662,133	13.1	59
\$20,000 under \$25,000	2,429,375	1,068,454		9,059,551	15,048,914		*2,102	*7,219		9,059,551	15,048,914	14.1	78
\$25,000 under \$30,000	660,267	272,584		1,988,968	3,255,246		1,768	850		1,988,968	3,255,246	14.9	88
\$30,000 under \$35,000	1,103,511	411,135		3,153,163	4,411,135		1,768	1,850		3,153,163	4,411,135	16.2	101
\$35,000 under \$40,000	932,511	411,142		8,991,084	43,566,295		4,363	13,915		8,991,084	43,566,295	16.2	101
\$40,000 under \$50,000	1,768,200	915,974		12,998,631	95,417,633		38,428	35,720		13,001,997	95,433,353	17.4	121
\$50,000 under \$75,000	774,073	447,483		4,663,207	59,522,541		48,223	106,842		4,663,256	59,539,183	20.4	150
\$75,000 under \$100,000	428,657	411,096		2,606,637	59,054,441		93,122	284,407		2,607,166	59,338,849	23.6	179
\$100,000 under \$200,000	110,267	385,296		464,021	33,586,087		30,110	228,874		464,676	33,624,960	30.4	257
\$200,000 under \$500,000	21,744	212,172		63,952	13,319,835		2,593	60,922		64,092	13,380,758	35.3	312
\$500,000 under \$1,000,000	11,068	448,885		25,688	19,420,992		680	84,969		25,707	19,485,981	37.7	33.5
\$1,000,000 or more													
<b>Returns with Form 8615 tax computation</b>													
<b>Total</b>	<b>40,256</b>	<b>3,380</b>		<b>248,804</b>	<b>431,999</b>		<b>15,329</b>	<b>7,396</b>		<b>248,804</b>	<b>438,395</b>	<b>30.8</b>	<b>26.8</b>
Under \$5,000	30,714	423		200,569	72,281		12,571	1,847		200,569	74,128	23.0	167
\$5,000 under \$10,000	*5,573	*395		25,027	41,614		*1,273	*1,193		25,027	42,807	27.2	24.2
\$10,000 under \$15,000	-	-		*6,911	*27,057		-	-		*6,911	*27,057	*28.6	*25.4
\$15,000 under \$20,000	*2,229	*214		*4,775	*22,685		*1,115	*2,243		*4,775	*24,908	*32.5	*29.1
\$20,000 under \$25,000	-	-		*4,742	*32,989		-	-		*4,742	*32,989	*31.4	*30.6
\$25,000 under \$30,000	-	-		-	-		-	-		-	-	-	-
\$30,000 under \$40,000	*1,005	*36		*2,103	*21,041		-	-		*2,103	*21,041	*35.3	*29.0
\$40,000 under \$50,000	-	-		-	-		-	-		-	-	-	-
\$50,000 under \$75,000	-	-		*917	*16,080		-	-		*917	*16,080	*32.4	*31.9
\$75,000 under \$100,000	-	-		*327	*7,228		*327	*1,056		*327	*8,282	*30.9	*25.37
\$100,000 under \$200,000	*323	*45		*650	*37,749		*650	*37,749		*650	*37,749	*39.5	*37.5
\$200,000 under \$500,000	*156	*187		*467	*42,208		*467	*42,208		*467	*42,208	*31.3	*29.9
\$500,000 under \$1,000,000	*197	*781		*238	*59,321		*39	*1,002		*238	*60,323	*37.5	*35.5
\$1,000,000 or more	59	1,299		79	51,858		*3	*55		79	51,914	35.7	34.1
<b>Returns with Schedule D tax computation</b>													
<b>Total</b>	<b>429,285</b>	<b>1,524,390</b>		<b>1,551,251</b>	<b>111,064,203</b>		<b>107,854</b>	<b>1,085,858</b>		<b>1,551,417</b>	<b>112,150,061</b>	<b>29.9</b>	<b>25.7</b>
Under \$5,000	-	-		-	-		-	-		-	-	-	-
\$5,000 under \$10,000	-	-		-	-		-	-		-	-	-	-
\$10,000 under \$15,000	-	-		-	-		-	-		-	-	-	-
\$15,000 under \$20,000	-	-		-	-		-	-		-	-	-	-
\$20,000 under \$25,000	-	-		-	-		-	-		-	-	-	-
\$25,000 under \$30,000	-	-		-	-		-	-		-	-	-	-
\$30,000 under \$40,000	-	-		-	-		-	-		-	-	-	-
\$40,000 under \$50,000	-	-		-	-		-	-		-	-	-	-
\$50,000 under \$75,000	15,955	20,675		99,197	1,370,710		*3	*6		99,197	1,370,716	23.2	19.8
\$75,000 under \$100,000	19,761	40,751		108,595	*1,262		*1,262	*785		108,595	1,885,771	24.1	20.0
\$100,000 under \$200,000	183,775	289,070		791,089	23,190,489		61,213	85,881		791,089	23,276,371	29.6	20.3
\$200,000 under \$500,000	148,607	349,266		423,751	31,218,109		61,213	393,119		423,840	31,611,228	28.7	25.5
\$500,000 under \$1,000,000	37,807	253,241		84,654	16,683,190		15,729	242,612		84,654	16,825,802	33.3	29.4
\$1,000,000 or more	23,381	628,062		43,965	36,716,718		7,150	383,455		43,999	37,080,173	33.8	30.1

\* Estimate should be used with caution due to the small number of sample returns on which it is based.  
 NOTE: Detail may not add to totals because of rounding.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income						
	Total		Under 5 percent		5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns</b>							
Total	87,619,446	3,736,645,359	534,856,339	14,938,004	210,488,581	6,117,582	10,054,302
Under \$5,000	3,833,428	6,153,776	468,400	2,878,331	8,557,113	136,487	1,348,673
\$5,000 under \$10,000	6,713,087	53,060,621	2,237,608	4,647,287	36,431,301	1,051,063	1,270,993
\$10,000 under \$15,000	8,320,688	104,866,114	6,553,256	1,972,627	25,190,985	587,534	2,445,721
\$15,000 under \$20,000	8,378,238	146,845,205	10,989,733	2,081,031	36,368,882	1,105,482	1,730,285
\$20,000 under \$25,000	9,084,402	209,589,785	16,089,581	1,673,818	37,209,082	1,073,283	1,785,987
\$25,000 under \$30,000	8,000,219	219,178,471	19,391,351	789,979	21,491,269	1,190,484	1,393,368
\$30,000 under \$40,000	11,931,474	415,294,906	41,860,008	536,177	18,171,188	1,339,368	1,602,378
\$40,000 under \$50,000	8,991,615	402,378,127	43,614,441	178,618	7,925,390	285,286	1,139,368
\$50,000 under \$75,000	13,103,677	799,340,327	98,840,251	187,784	11,074,729	344,301	377,608
\$75,000 under \$100,000	4,774,528	408,170,846	61,544,453	30,154	2,562,020	85,604	50,866
\$100,000 under \$200,000	3,399,725	445,976,817	82,684,508	16,306	2,143,729	57,513	9,607
\$200,000 or more	1,108,362	538,090,364	152,595,684	5,892	3,332,204	92,218	1,784
<b>Joint returns</b>							
Total	40,894,440	2,574,005,771	384,363,328	5,015,429	116,811,470	3,505,521	4,480,899
Under \$5,000	4,947	89,649	5,917	5,064	138,810	998	1,073
\$5,000 under \$10,000	6,369	46,762	5,917	5,064	138,810	998	1,073
\$10,000 under \$15,000	1,390,402	15,420,341	253,788	1,138,020	15,400,078	250,716	1,138,020
\$15,000 under \$20,000	2,006,379	35,374,320	1,156,860	1,422,028	24,422,992	824,804	1,584,304
\$20,000 under \$25,000	3,030,176	68,505,694	3,761,510	1,048,117	23,567,998	680,360	1,584,304
\$25,000 under \$30,000	3,145,451	88,541,218	5,832,601	627,574	17,082,187	587,379	890,830
\$30,000 under \$40,000	6,367,393	223,736,485	16,654,503	426,766	14,449,591	492,028	965,384
\$40,000 under \$50,000	6,201,318	278,597,574	25,989,381	153,552	6,812,738	227,480	474,317
\$50,000 under \$75,000	10,787,438	658,509,164	74,888,838	159,088	9,373,045	302,020	355,760
\$75,000 under \$100,000	4,229,444	361,753,876	52,972,045	21,035	1,802,605	55,594	43,953
\$100,000 under \$200,000	3,014,898	395,126,858	71,687,425	10,516	1,416,435	36,940	8,518
\$200,000 or more	961,229	455,464,017	128,712,813	4,669	2,425,599	67,204	1,600
<b>Single returns</b>							
Total	37,976,035	871,881,824	116,310,212	8,163,343	58,711,568	1,646,707	4,312,065
Under \$5,000	3,815,463	9,956,177	366,290	2,872,001	8,531,057	135,482	342,202
\$5,000 under \$10,000	6,443,295	50,922,377	2,148,293	4,463,065	35,037,728	1,016,254	1,205,653
\$10,000 under \$15,000	8,591,147	81,442,380	5,912,040	518,537	5,880,507	214,682	2,307,884
\$15,000 under \$20,000	9,234,178	92,043,068	6,452,546	127,003	2,189,685	36,849	206,147
\$20,000 under \$25,000	4,084,818	91,106,378	9,468,685	48,592	1,098,105	36,078	91,475
\$25,000 under \$30,000	3,473,310	98,012,324	10,418,551	48,461	1,345,885	48,225	76,978
\$30,000 under \$40,000	3,940,332	135,466,030	17,842,041	38,761	1,350,828	43,025	53,180
\$40,000 under \$50,000	1,959,710	86,798,150	13,198,575	17,272	774,271	24,107	13,782
\$50,000 under \$75,000	1,640,934	97,176,414	16,347,200	21,523	1,297,469	35,360	9,918
\$75,000 under \$100,000	386,770	32,942,568	6,324,719	6,084	539,541	10,119	3,403
\$100,000 under \$200,000	282,099	37,154,033	8,169,869	1,343	171,101	3,543	752
\$200,000 or more	113,979	61,859,894	17,865,402	701	497,322	13,973	112
<b>Footnotes at end of table</b>							

Footnotes at end of table



(All figures are estimates based on samples--money amounts are in thousands of dollars)

Footnotes at end of table

Footnotes at end of table



Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Total income tax as a percentage of adjusted gross income--continued										
Size of adjusted gross income		15 under 17 percent			17 under 25 percent			25 under 30 percent		
Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income less deficit	Total income tax
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns										
4,720,535	334,767,270	53,469,122	5,557,083	614,497,449	123,109,870	554,567	206,991,183	554,567	206,991,183	56,795,698
25,720	51,751	8,368	52,585	156,580	32,469	6,048	19,485	6,048	19,485	5,328
-	-	-	8,594	57,116	12,918	11,664	63,610	11,664	63,610	22,179
-	-	-	2,561	33,098	7,341	2,546	31,903	2,546	31,903	8,404
-	-	-	1,264	19,251	4,288	1,273	24,871	1,273	24,871	6,648
2,190	50,412	7,816	18	192	37	368	68,471	368	68,471	24,377
4	114	16	10	256	47	340	25,899	340	25,899	25,899
748,959	28,222,968	4,421,567	22,110	808,236	148,821	44	1,508	44	1,508	389
763,281	33,012,936	5,350,716	642,887	29,558,698	5,260,552	62	3,708	62	3,708	1,039
1,284,205	84,663,698	13,428,294	1,047,972	63,504,103	12,091,337	929	54,781	929	54,781	15,989
1,234,889	106,429,043	17,011,674	1,214,781	108,828,910	20,083,279	4,084	373,426	4,084	373,426	96,731
638,083	76,758,692	12,341,877	2,174,564	295,777,415	59,176,513	74,260	1,219,023	74,260	1,219,023	3,245,468
15,224	5,577,642	898,791	389,748	117,753,295	26,292,248	448,569	193,998,977	448,569	193,998,977	53,333,512
2,593,288	234,327,763	37,394,649	3,127,945	442,919,700	88,986,263	400,929	166,681,247	400,929	166,681,247	45,731,304
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Footnotes at end of table

**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns									
Total	256,911	209,547,387	71,145,008	10,276	712,966	425,635	23,019	-4,135,740	518,656
Under \$5,000	3,362	16,170	5,110	1,703	5,295	2,860	13,003	-4,374,603	117,066
\$5,000 under \$10,000	3,722	24,684	8,649	3,362	24,487	21,421	1,440	7,884	19,574
\$10,000 under \$15,000	2,546	27,745	9,542	48	562	437	1,325	29,985	28,985
\$15,000 under \$20,000	2,391	43,854	14,441	48	868	746	3,363	51,996	70,614
\$20,000 under \$25,000	2,224	46,376	16,798	-	-	-	1,275	27,813	46,632
\$25,000 under \$30,000	11	307	112	327	9,530	4,911	164	4,407	9,408
\$30,000 under \$40,000	1,016	38,038	12,750	15	539	402	2,189	79,123	104,636
\$40,000 under \$50,000	578	27,292	10,775	1,107	45,348	29,380	13	586	2,604
\$50,000 under \$75,000	3,467	203,464	74,470	25	11,510	11,076	22	1,333	2,312
\$75,000 under \$100,000	2,970	257,092	86,926	2,562	226,821	118,729	40	3,115	3,941
\$100,000 under \$200,000	5,695	889,506	299,158	597	90,210	59,150	16	2,708	4,686
\$200,000 or more	228,931	207,874,890	70,807,075	482	307,796	166,543	168	41,521	107,196
Joint returns									
Total	195,321	173,201,391	59,677,253	4,927	556,074	326,810	10,933	-2,866,230	434,695
Under \$5,000	-	-	-	1,360	5,242	2,824	3,567	-3,074,760	86,825
\$5,000 under \$10,000	1,176	7,063	2,929	-	-	-	126	881	1,988
\$10,000 under \$15,000	-	-	-	48	562	437	52	641	1,548
\$15,000 under \$20,000	-	-	-	48	868	746	3,363	51,996	70,614
\$20,000 under \$25,000	4	88	32	-	-	-	1,275	27,813	46,632
\$25,000 under \$30,000	3	83	39	-	-	-	163	4,380	9,235
\$30,000 under \$40,000	11	381	149	15	539	402	2,179	78,714	103,762
\$40,000 under \$50,000	383	18,074	7,085	9	397	252	13	586	2,604
\$50,000 under \$75,000	2,549	153,026	58,390	1	1	1	1	1	1
\$75,000 under \$100,000	2,961	258,306	86,832	1	1	1	8	1,352	2,821
\$100,000 under \$200,000	2,639	360,006	129,378	436	63,685	44,448	165	40,768	106,164
\$200,000 or more	185,594	172,406,375	58,392,619	413	257,252	156,691	165	40,768	106,164
Single returns									
Total	48,929	26,417,716	9,047,058	4,225	106,902	65,268	11,708	-485,882	73,450
Under \$5,000	3,362	16,170	5,110	323	53	36	9,078	-514,431	22,468
\$5,000 under \$10,000	2,546	27,745	9,542	3,362	24,487	21,421	1,314	7,003	17,566
\$10,000 under \$15,000	2,388	43,854	14,421	-	-	-	1,273	17,736	28,437
\$15,000 under \$20,000	2,220	46,287	16,766	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000	1,005	35,656	12,801	-	-	-	1	1	1
\$40,000 under \$50,000	185	9,218	3,891	-	-	-	-	-	-
\$50,000 under \$75,000	-	-	-	-	-	-	-	-	-
\$75,000 under \$100,000	1	1	1	-	-	-	1	1	1
\$100,000 under \$200,000	676	103,776	38,941	151	24,884	13,311	3	754	1,033
\$200,000 or more	33,066	26,066,225	8,923,893	61	47,876	25,552	3	-	-

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals

NOTE: Detail may not add to totals because of rounding

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

(All returns are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax liability			Total			Child care credit		Credit for the elderly or disabled		Earned income credit used to offset income tax before credit		Minimum tax credit	
	All returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
All returns, total	115,943,131	89,616,566	\$61,042,116	15,042,052	\$9,977,088	6,011,648	2,925,652	222,359	46,601	7,756,112	2,765,594	77,133	376,558	
No adjusted gross income	953,210	129,332	299,828	142	47	-	-	-	-	54	8	46	25	
\$1 under \$5,000	14,632,059	4,571,567	632,720	82,159	4,551	-	-	5,908	815	11,273	1,729	7,997	596	
\$5,000 under \$10,000	14,235,099	7,246,587	2,966,051	1,410,143	109,913	7,606	2,557	73,963	11,681	1,294,132	92,101	21,501	1,181	
\$10,000 under \$15,000	13,464,909	8,609,506	7,466,161	2,045,826	610,664	303,775	93,804	80,105	20,170	1,685,391	489,402	1,280	11	
\$15,000 under \$20,000	11,410,889	8,686,327	12,250,139	2,904,681	1,697,791	527,736	219,839	50,032	11,675	2,614,875	1,441,643	1,760	530	
\$20,000 under \$25,000	9,663,360	9,190,668	17,468,652	2,429,377	1,066,455	578,354	276,550	12,351	2,260	2,117,673	759,915	1,728	257	
\$25,000 under \$30,000	8,121,017	8,032,670	20,830,262	660,287	272,584	558,459	226,690	-	-	42,914	1,397	959	685	
\$30,000 under \$40,000	12,013,781	11,996,749	44,592,705	1,032,394	406,344	860,643	343,464	-	-	-	-	356	227	
\$40,000 under \$50,000	9,024,089	8,995,411	46,012,102	932,512	411,142	787,950	311,268	-	-	-	-	1,142	1,585	
\$50,000 under \$75,000	13,126,003	13,110,010	101,621,738	1,784,639	920,020	1,460,834	641,334	-	-	-	-	8,658	19,333	
\$75,000 under \$100,000	4,763,915	4,745,826	64,344,827	793,834	468,158	581,849	259,377	-	-	-	-	5,792	10,562	
\$100,000 under \$150,000	3,404,731	3,403,059	86,946,685	612,763	690,227	269,317	121,387	-	-	-	-	21,501	37,163	
\$150,000 under \$200,000	880,280	889,675	67,779,182	259,038	734,750	48,219	25,928	-	-	-	-	19,554	83,516	
\$200,000 under \$1,000,000	149,283	149,162	30,865,010	59,748	486,194	4,562	2,658	-	-	-	-	5,852	68,574	
\$1,000,000 or more	69,935	69,889	57,028,055	34,509	1,078,246	1,314	796	-	-	-	-	3,279	153,354	
Taxable returns, total	87,619,446	87,619,446	\$58,132,548	9,947,398	\$6,695,934	5,087,715	2,125,509	121,848	25,971	3,265,320	1,118,460	74,573	365,256	
No adjusted gross income	9,270	9,270	113,824	110	33	-	-	-	-	-	-	3	23	
\$1 under \$5,000	3,824,158	3,824,158	376,660	76,251	3,736	-	-	-	-	1,273	1,729	7,997	596	
\$5,000 under \$10,000	6,713,097	6,713,097	2,537,892	915,694	63,052	-	-	15,994	1,815	863,944	58,047	21,501	1,181	
\$10,000 under \$15,000	8,320,986	8,320,986	7,201,517	110,626	20,966	6,724	4,135	54,838	14,269	1,274	748	1,280	11	
\$15,000 under \$20,000	8,378,236	8,378,236	11,827,964	706,585	472,417	81,948	27,324	38,671	7,631	573,411	426,144	1,760	530	
\$20,000 under \$25,000	9,064,402	9,064,402	17,269,629	2,026,544	825,088	430,648	175,763	12,344	2,257	1,782,505	630,366	1,728	257	
\$25,000 under \$30,000	8,000,219	8,000,219	20,749,161	632,045	247,436	540,125	216,513	-	-	42,914	1,397	959	685	
\$30,000 under \$40,000	11,931,474	11,931,474	44,577,394	1,021,660	389,438	875,618	340,276	-	-	-	-	1,142	1,585	
\$40,000 under \$50,000	8,991,615	8,991,615	45,997,220	917,655	370,223	785,856	310,318	-	-	-	-	8,658	19,333	
\$50,000 under \$75,000	13,103,677	13,103,677	101,592,811	1,702,970	914,362	1,460,834	641,334	-	-	-	-	8,454	18,861	
\$75,000 under \$100,000	4,774,526	4,774,526	64,336,582	792,032	455,468	581,849	259,377	-	-	-	-	4,768	8,009	
\$100,000 under \$150,000	3,399,725	3,399,725	86,944,128	612,304	669,424	268,993	121,090	-	-	-	-	21,436	38,491	
\$150,000 under \$200,000	889,390	889,390	67,777,567	259,863	728,088	48,215	25,924	-	-	-	-	19,487	80,854	
\$200,000 under \$1,000,000	149,112	149,112	30,864,702	59,720	483,178	4,562	2,658	-	-	-	-	5,853	68,821	
\$1,000,000 or more	69,680	69,680	57,025,477	34,500	1,072,998	1,314	796	-	-	-	-	3,274	151,525	
Nontaxable returns, total	28,323,684	2,197,139	\$1,909,568	5,094,654	2,231,154	923,933	400,143	100,511	20,629	4,490,792	1,667,134	2,560	1,302	

Footnotes at end of table

Footnotes at end of table

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued										Income tax after credits		Total income tax	
	Foreign tax credit		General business credit		Nonconventional source fuel credit		Other tax credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)						
All returns, total.....	1,545,691	2,308,948	301,244	690,038	20,411	34,964	43,088	77,753	87,601,531	532,644,247	87,619,446	534,856,339		
No adjusted gross income	3	(2)	38	14	-	-	-	-	6,108	1,603	9,270	101,853		
\$1 under \$5,000	66,981	1,052	-	-	-	-	-	-	3,823,680	354,857	3,824,158	364,637		
\$5,000 under \$10,000	33,238	1,344	*2,362	*429	-	-	*1,115	*202	6,711,737	2,230,413	6,713,097	2,237,608		
\$10,000 under \$15,000	48,173	2,111	11,568	4,799	-	-	*1,273	*116	8,320,628	6,551,239	8,320,686	6,553,256		
\$15,000 under \$20,000	66,339	9,346	15,618	13,048	-	-	*1,098	*331	8,377,466	10,985,503	8,378,236	10,989,733		
\$20,000 under \$25,000	63,250	17,682	10,688	9,535	*2,231	*176	*2,213	*17	9,084,293	16,081,812	9,084,402	16,089,561		
\$25,000 under \$30,000	44,408	3,678	13,654	16,460	-	-	*2,209	*1,663	7,988,868	19,388,246	8,000,219	19,391,351		
\$30,000 under \$40,000	121,048	19,727	22,139	26,519	*1,098	*4,113	*1,287	*3,564	11,931,085	41,842,752	11,931,474	41,860,009		
\$40,000 under \$50,000	111,460	52,014	15,872	25,994	*5,725	*4,199	*1,193	*807	8,991,084	43,566,299	8,991,615	43,614,441		
\$50,000 under \$75,000	266,016	127,081	57,462	101,081	1,604	1,886	13,942	2,996	13,089,232	96,804,654	13,103,877	96,849,251		
\$75,000 under \$100,000	177,052	110,226	56,754	82,887	1,140	933	*3,131	*2,017	4,772,165	61,414,895	4,774,528	61,544,453		
\$100,000 under \$200,000	293,564	391,432	48,622	116,709	4,088	4,413	7,571	8,146	3,368,385	82,283,154	3,369,725	82,664,508		
\$200,000 under \$500,000	180,709	514,102	31,252	95,217	2,477	4,681	4,993	11,220	888,245	64,856,404	889,360	65,582,405		
\$500,000 under \$1,000,000	45,678	317,736	9,478	59,249	1,182	3,750	2,442	13,901	148,842	30,082,346	149,112	30,375,816		
\$1,000,000 or more	27,772	741,437	6,361	138,067	885	10,812	1,622	32,974	69,733	56,190,071	69,860	56,637,463		
Taxable returns, total.....	1,518,685	2,242,663	260,220	638,058	20,384	34,786	40,561	71,940	87,601,531	532,644,247	87,619,446	534,856,339		
No adjusted gross income	3	(2)	33	*10	-	-	-	-	6,108	1,603	9,270	101,853		
\$1 under \$5,000	66,981	1,052	-	-	-	-	-	-	3,823,680	354,857	3,824,158	364,637		
\$5,000 under \$10,000	32,233	1,339	**1,274	*51	-	-	*1,115	*202	6,711,737	2,230,413	6,713,097	2,237,608		
\$10,000 under \$15,000	45,244	1,726	**	**	-	-	*1,273	*116	8,320,628	6,551,239	8,320,686	6,553,256		
\$15,000 under \$20,000	58,393	4,936	*8,152	*4,442	-	-	*1,098	*331	8,377,466	10,985,503	8,378,236	10,989,733		
\$20,000 under \$25,000	58,241	11,111	*4,753	*4,682	*2,231	*176	*2,213	*17	9,084,293	16,081,812	9,084,402	16,089,561		
\$25,000 under \$30,000	43,927	2,930	8,678	8,371	-	-	*1,121	*9	7,988,868	19,388,246	8,000,219	19,391,351		
\$30,000 under \$40,000	119,470	16,574	19,258	19,706	*1,068	*4,113	*9	(2)	11,931,085	41,842,752	11,931,474	41,860,009		
\$40,000 under \$50,000	104,923	27,902	11,755	14,022	*5,725	*4,199	*45	*111	8,991,084	43,566,299	8,991,615	43,614,441		
\$50,000 under \$75,000	265,975	126,807	56,034	96,078	*1,601	*1,878	13,941	2,995	13,089,232	96,804,654	13,103,877	96,849,251		
\$75,000 under \$100,000	175,987	100,144	56,740	82,863	*1,135	*910	*3,131	*2,017	4,772,165	61,414,895	4,774,528	61,544,453		
\$100,000 under \$200,000	293,223	382,793	48,554	115,603	4,085	4,413	7,569	8,058	3,368,385	82,283,154	3,369,725	82,664,508		
\$200,000 under \$500,000	180,652	510,717	31,191	94,961	2,473	4,533	4,988	11,215	888,245	64,856,404	889,360	65,582,405		
\$500,000 under \$1,000,000	45,664	316,516	9,470	59,211	1,182	3,750	2,441	13,897	148,842	30,082,346	149,112	30,375,816		
\$1,000,000 or more	27,769	738,018	6,361	138,067	884	10,812	1,621	32,973	69,733	56,190,071	69,860	56,637,463		
Nontaxable returns, total.....	27,006	66,285	41,025	51,980	16	178	2,527	5,812	-	-	-	-		

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax		Total		All other taxes				Self-employment tax		Social security taxes on tip income	
	Number of returns	Amount	Number of returns	Amount	Tax from recomputing prior-year investment credit		Penalty tax on qualified retirement plans		Number of returns	Amount	Number of returns	Amount
					(29)	(30)	(31)	(32)			(36)	(37)
<b>All returns, total</b>	<b>388,964</b>	<b>2,212,094</b>	<b>15,701,763</b>	<b>27,843,504</b>	<b>7,280</b>	<b>34,596</b>	<b>2,632,705</b>	<b>1,501,808</b>	<b>12,748,808</b>	<b>26,227,746</b>	<b>347,712</b>	<b>33,599</b>
No adjusted gross income	3,166	100,250	158,470	226,783	26	187	18,888	19,723	143,202	206,232	114	*180
\$1 under \$5,000	16,868	9,780	1,015,836	401,487	-	-	41,054	9,997	910,622	390,176	67,860	1,308
\$5,000 under \$10,000	3,906	7,196	1,546,841	1,214,353	-	-	131,792	36,679	1,363,843	1,173,450	54,335	5,150
\$10,000 under \$15,000	123	2,017	1,509,416	1,529,556	*41	*17	155,192	42,255	1,286,424	1,480,710	58,840	6,389
\$15,000 under \$20,000	2,522	4,230	1,265,155	1,553,397	-	-	182,391	56,005	1,024,505	1,487,740	59,188	9,019
\$20,000 under \$25,000	2,210	7,749	1,117,249	1,419,045	**227	**179	233,303	66,358	873,207	1,347,144	29,554	5,251
\$25,000 under \$30,000	3,140	3,105	1,057,102	1,436,911	**	**	224,511	64,204	827,714	1,372,235	26,304	2,352
\$30,000 under \$40,000	8,248	17,254	1,625,385	2,732,699	-	-	440,935	163,572	1,397,953	2,862,317	*10,170	*812
\$40,000 under \$50,000	4,591	18,142	1,453,889	2,397,681	**	**	414,206	173,872	1,065,435	2,220,482	*15,802	*624
\$50,000 under \$75,000	39,513	44,597	2,312,052	4,772,487	-	-	618,310	398,043	1,744,163	4,370,284	*18,353	*912
\$75,000 under \$100,000	50,159	129,557	977,145	2,800,375	*1,252	*2,259	199,982	172,761	802,812	2,616,799	*2,920	*125
\$100,000 under \$200,000	116,434	381,353	1,018,180	4,262,179	*1,708	*1,538	147,813	238,332	882,423	4,040,313	*4,243	*1,478
\$200,000 under \$500,000	91,724	726,002	353,029	2,196,777	1,230	2,128	21,184	39,929	337,463	2,153,454	-	-
\$500,000 under \$1,000,000	18,451	313,470	61,613	489,194	367	1,391	2,185	11,955	56,622	472,238	-	-
\$1,000,000 or more	7,908	447,392	30,398	388,592	399	26,898	950	9,119	29,420	334,181	-	-
<b>Taxable returns, total</b>	<b>388,963</b>	<b>2,212,093</b>	<b>11,983,078</b>	<b>24,276,209</b>	<b>6,089</b>	<b>33,924</b>	<b>2,526,954</b>	<b>1,397,892</b>	<b>9,397,406</b>	<b>22,779,588</b>	<b>225,394</b>	<b>20,148</b>
No adjusted gross income	3,166	100,250	1,299	11,970	*8	*1	64	2,402	1,246	9,566	-	-
\$1 under \$5,000	16,868	9,780	62,185	12,023	-	-	45,741	-	355,545	11,722	*16,444	*301
\$5,000 under \$10,000	3,906	7,196	433,011	300,285	-	-	43,227	13,030	355,545	284,812	*32,469	*2,399
\$10,000 under \$15,000	123	2,017	715,343	648,261	-	-	83,788	22,139	575,626	623,593	39,376	2,391
\$15,000 under \$20,000	2,522	4,230	763,630	838,231	-	-	123,757	37,736	596,474	795,079	34,249	5,260
\$20,000 under \$25,000	2,210	7,749	971,817	1,180,068	***,099	**178	214,856	60,109	743,944	1,116,146	26,191	3,519
\$25,000 under \$30,000	3,140	3,105	1,024,502	1,357,830	-	-	222,909	63,213	795,114	1,292,171	*25,176	*2,328
\$30,000 under \$40,000	8,248	17,254	1,800,110	2,657,387	-	-	435,313	158,817	1,376,229	2,491,766	*10,170	*812
\$40,000 under \$50,000	4,591	18,142	1,450,093	2,382,779	**	**	412,955	171,260	1,062,773	2,208,192	*15,802	*624
\$50,000 under \$75,000	39,513	44,597	2,305,719	4,743,560	-	-	618,116	397,639	1,737,831	4,341,773	*18,353	*912
\$75,000 under \$100,000	50,159	129,557	975,846	2,792,129	*1,252	*2,259	199,864	172,329	801,622	2,608,986	*2,920	*125
\$100,000 under \$200,000	116,434	381,353	1,014,946	4,279,622	*1,708	*1,538	147,800	238,315	879,101	4,037,773	*4,243	*1,478
\$200,000 under \$500,000	91,724	726,002	352,744	2,195,162	1,227	2,037	21,166	39,880	337,192	2,152,066	-	-
\$500,000 under \$1,000,000	18,451	313,470	61,563	488,886	396	1,317	2,190	11,926	58,575	472,037	-	-
\$1,000,000 or more	7,908	447,392	30,369	388,015	398	26,596	950	9,119	29,392	333,906	-	-
<b>Nontaxable returns, total</b>	<b>-</b>	<b>-</b>	<b>3,738,685</b>	<b>3,567,295</b>	<b>1,192</b>	<b>671</b>	<b>305,751</b>	<b>102,916</b>	<b>3,351,402</b>	<b>3,448,157</b>	<b>122,318</b>	<b>13,451</b>

Footnotes at end of table



**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes		Number of returns without tax liability	Total			Income tax withheld			Estimated tax payments	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)			
All returns, total	2,790,584	1,721,964	26,126,545	106,540,364	597,577,222	100,436,904	460,687,479	12,083,939	113,993,568		
No adjusted gross income	68,346	28,809	823,879	356,469	1,138,326	232,475	530,008	108,312	464,977		
\$1 under \$5,000	555,677	136,140	10,060,492	10,891,424	2,207,426	10,567,122	1,895,750	346,203	254,977		
\$5,000 under \$10,000	901,659	561,176	6,988,512	11,759,109	6,670,851	11,042,009	5,852,113	803,708	760,775		
\$10,000 under \$15,000	690,454	651,619	4,855,403	12,176,847	12,439,751	11,156,771	10,999,227	1,242,066	1,475,729		
\$15,000 under \$20,000	471,477	304,219	2,724,562	10,839,760	17,710,430	10,066,508	15,758,927	1,147,345	1,853,374		
\$20,000 under \$25,000	122,770	40,001	472,883	9,442,368	22,019,507	8,877,221	19,687,052	1,016,659	2,147,121		
\$25,000 under \$30,000	3	(2)	88,197	7,992,181	24,858,197	7,619,402	22,656,931	770,488	2,044,750		
\$30,000 under \$40,000	-	-	28,678	11,865,032	50,818,848	11,313,931	46,093,559	1,287,218	4,456,616		
\$40,000 under \$50,000	-	-	16,592	8,937,942	51,427,227	8,552,562	46,806,763	1,031,791	4,307,487		
\$50,000 under \$75,000	-	-	8,090	13,036,800	109,461,366	12,512,001	98,300,377	1,741,467	10,396,232		
\$75,000 under \$100,000	-	-	1,672	4,763,334	65,604,566	4,506,838	55,830,095	924,666	8,950,294		
\$100,000 under \$200,000	-	-	605	3,376,602	85,163,514	3,064,134	63,084,784	1,069,218	19,528,156		
\$200,000 under \$500,000	-	-	121	885,031	65,158,480	752,713	39,722,682	446,854	22,033,960		
\$500,000 under \$1,000,000	-	-	46	148,733	29,254,487	123,236	15,538,393	92,685	11,319,855		
\$1,000,000 or more	-	-	-	69,714	53,644,247	59,180	18,032,818	51,949	25,981,265		
Taxable returns, total	3	1	-	84,304,523	583,854,860	79,308,241	449,457,048	10,889,056	113,742,430		
No adjusted gross income	-	-	-	8,337	145,517	7,428	32,638	1,441	45,624		
\$1 under \$5,000	-	-	-	2,635,102	615,397	2,515,027	530,240	123,322	65,701		
\$5,000 under \$10,000	3	1	-	6,050,115	4,035,218	5,677,403	3,645,081	433,978	355,867		
\$10,000 under \$15,000	-	-	-	7,991,387	9,121,744	6,978,248	7,934,248	1,012,292	1,148,678		
\$15,000 under \$20,000	-	-	-	8,045,144	14,299,782	7,410,202	12,750,216	991,771	1,482,566		
\$20,000 under \$25,000	-	-	-	8,911,034	21,282,264	8,384,335	19,099,586	967,014	2,023,182		
\$25,000 under \$30,000	-	-	-	7,897,167	24,573,466	7,539,285	22,479,150	748,848	1,955,024		
\$30,000 under \$40,000	-	-	-	11,797,841	50,575,901	11,260,618	45,922,735	1,271,225	4,367,394		
\$40,000 under \$50,000	-	-	-	8,917,254	51,301,032	8,535,837	46,738,614	1,025,604	4,253,093		
\$50,000 under \$75,000	-	-	-	13,019,997	109,298,656	12,503,598	98,227,675	1,732,050	10,306,899		
\$75,000 under \$100,000	-	-	-	4,756,445	65,518,643	4,501,843	55,780,554	922,725	8,923,010		
\$100,000 under \$200,000	-	-	-	3,372,129	85,093,193	3,060,095	63,039,631	1,067,618	19,503,877		
\$200,000 under \$500,000	-	-	-	884,317	65,127,552	752,244	39,712,489	446,453	22,014,410		
\$500,000 under \$1,000,000	-	-	-	148,601	29,237,170	123,143	15,533,379	92,611	11,308,308		
\$1,000,000 or more	-	-	-	69,653	53,619,294	59,147	18,030,813	51,903	25,958,799		
Nontaxable returns, total	2,790,581	1,721,963	26,126,545	22,235,941	13,722,362	21,128,663	11,230,432	1,194,793	2,241,138		

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued										Earned income credit, refundable portion		Overpayment	
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns		Amount	Number of returns	Amount	Total
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
All returns, total.....	1,248,234	19,752,634	930,953	935,083	575,317	157,098	30,165	44,384	14,553,664	16,597,600	(56)	(57)	(58)	
No adjusted gross income	22,225	125,507	2,167	3,736	40,544	13,913	72	186	71,006	47,719	1,013,529	355,202	1,013,529	
\$1 under \$5,000	54,431	49,997	*36	*58	28,662	6,840	*1,115	*3	3,410,053	1,711,512	11,095,214	11,095,214	3,845,927	
\$5,000 under \$10,000	50,222	47,609	*921	*988	45,038	9,335	*1,089	*32	4,447,252	6,120,858	11,462,816	11,462,816	10,651,997	
\$10,000 under \$15,000	48,029	48,962	*327	*86	48,962	15,132	*1,238	*615	3,854,922	6,489,764	10,861,304	10,861,304	12,662,213	
\$15,000 under \$20,000	64,369	83,529	*451	*2,068	58,066	14,240	*1,128	*291	2,482,007	2,980,221	9,045,693	9,045,693	9,162,854	
\$20,000 under \$25,000	64,729	174,047	*235	*82	48,444	11,140	*1,428	*85	407,151	147,521	7,480,565	7,480,565	6,402,359	
\$25,000 under \$30,000	53,680	141,041	*852	*640	42,217	11,889	*2,024	*95	1,273	6,957,212	9,918,847	9,918,847	9,918,847	
\$30,000 under \$35,000	90,481	248,710	*2,087	*739	65,751	17,733	*1,143	*1,480	8,500,324	8,500,324	10,032,017	10,032,017	9,065,791	
\$35,000 under \$40,000	90,845	292,784	10,328	2,267	85,841	17,682	*2,420	*264	6,332,229	6,332,229	8,655,478	8,655,478	16,294,819	
\$40,000 under \$45,000	211,268	682,159	183,576	67,324	81,899	14,289	6,138	975	1,273	1,273	8,500,324	8,500,324	10,032,017	
\$45,000 under \$50,000	124,927	616,285	188,761	188,761	29,812	11,034	*332	*117	2,809,142	2,809,142	7,183,396	7,183,396	8,168,718	
\$50,000 under \$55,000	201,545	2,131,434	325,660	408,989	12,848	8,301	7,956	3,851	1,857,202	1,857,202	8,168,718	8,168,718	9,472,867	
\$55,000 under \$60,000	129,900	3,205,001	90,207	180,901	4,520	3,044	2,734	11,896	456,720	456,720	73,554	73,554	2,394,159	
\$60,000 under \$1,000,000	31,782	2,344,284	17,840	46,732	1,041	1,132	648	2,160	38,729	38,729	61,331,918	61,331,918	83,511,270	
\$1,000,000 or more	21,821	9,561,324	8,645	33,712	846	1,584	704	19,503	14,853,664	14,853,664	23,755,517	23,755,517	29,413,143	
Taxable returns, total.....	1,145,215	19,558,111	925,624	928,507	398,435	109,099	28,849	43,690	14,853,664	16,597,600	23,755,517	23,755,517	29,413,143	
No adjusted gross income	693	66,833	**124	**260	45	45	*6	*120	-	-	7,624	7,624	57,944	
\$1 under \$5,000	39,786	19,438	**	**	*42	*15	*1,115	*3	-	-	2,204,723	2,204,723	428,395	
\$5,000 under \$10,000	32,917	33,285	32,917	32,917	*11,817	*1,005	-	-	5,093,584	5,093,584	2,024,186	2,024,186	2,994,487	
\$10,000 under \$15,000	30,224	32,514	30,224	30,224	28,633	6,270	*1,089	*34	6,181,130	6,181,130	3,902,772	3,902,772	5,620,238	
\$15,000 under \$20,000	43,407	49,180	*1,230	*559	37,979	8,969	*1,128	*291	6,277,734	6,277,734	5,972,682	5,972,682	6,897,430	
\$20,000 under \$25,000	57,685	160,577	*455	*82	38,409	8,773	*1,428	*65	6,979,134	6,979,134	8,444,158	8,444,158	9,831,050	
\$25,000 under \$30,000	48,767	124,966	*324	*504	39,297	10,908	*2,020	*2,944	6,312,110	6,312,110	8,971,430	8,971,430	16,147,982	
\$30,000 under \$35,000	89,439	246,204	*2,086	*739	65,017	17,340	*1,143	*1,480	2,802,933	2,802,933	7,103,082	7,103,082	8,100,818	
\$35,000 under \$40,000	90,452	289,343	*10,327	*2,262	85,305	17,457	*2,419	*264	1,852,739	1,852,739	5,443,216	5,443,216	2,267,153	
\$40,000 under \$45,000	211,227	681,625	183,247	67,219	61,848	14,264	*6,137	*975	73,402	73,402	2,267,153	2,267,153	2,267,153	
\$45,000 under \$50,000	124,713	615,235	274,549	188,693	29,812	11,034	*332	*117	36,698	36,698	4,940,503	4,940,503	4,940,503	
\$50,000 under \$55,000	201,506	2,130,579	325,643	408,971	12,838	8,287	7,953	3,848	23,755,517	23,755,517	29,413,143	29,413,143	29,413,143	
\$55,000 under \$60,000	120,830	3,203,331	90,163	180,798	4,515	3,040	2,731	11,878	14,853,664	14,853,664	23,755,517	23,755,517	29,413,143	
\$60,000 under \$1,000,000	31,769	2,343,560	17,834	46,723	1,036	1,110	645	2,160	16,597,600	16,597,600	23,755,517	23,755,517	29,413,143	
\$1,000,000 or more	21,811	9,560,681	8,640	33,696	843	1,592	703	19,503	23,755,517	23,755,517	29,413,143	29,413,143	29,413,143	
Nontaxable returns, total.....	104,019	194,523	5,329	6,576	176,982	48,999	693	693	14,853,664	16,597,600	23,755,517	23,755,517	29,413,143	

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	Refunded				Overpayment--continued				Tax due at time of filing			
	Number of returns		Amount		Applied to 1993 federal payment		Credited to 1995 estimated tax		Number of returns		Amount	
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	82,136,645	98,539,553	71,170	463,491	4,347,767	14,384,861	27,693,893	60,507,961	4,707,696	705,246		
No adjusted gross income	310,998	802,031	611	5,489	59,237	211,497	77,694	129,409	18,649	2,093		
\$1 under \$5,000	11,007,947	3,559,654	-	-	167,263	86,323	2,175,440	362,480	86,657	2,770		
\$5,000 under \$10,000	11,317,219	10,463,959	-	-	304,161	148,038	1,963,942	755,440	214,698	9,081		
\$10,000 under \$15,000	10,535,011	12,402,646	***1,278	**3,226	457,441	259,597	2,326,098	1,216,642	310,891	16,045		
\$15,000 under \$20,000	8,757,378	8,367,303	***	**	407,916	275,551	2,266,061	1,650,096	382,806	23,985		
\$20,000 under \$25,000	7,250,260	6,112,624	**1,158	**1,689	360,080	289,735	2,148,566	1,734,270	328,655	26,847		
\$25,000 under \$30,000	5,668,702	5,615,658	**1,519	**3,327	283,323	301,991	2,034,427	1,921,139	362,734	28,238		
\$30,000 under \$40,000	8,199,868	9,543,912	***	**63	434,905	488,105	3,693,561	3,855,933	624,957	49,959		
\$40,000 under \$50,000	6,067,934	6,617,242	*3	**63	368,522	488,549	2,666,351	3,716,353	441,773	45,567		
\$50,000 under \$75,000	8,316,448	15,147,264	**710	**1,536	524,504	1,153,555	4,447,252	8,547,399	845,754	92,185		
\$75,000 under \$100,000	2,993,183	6,404,581	776	2,767	297,329	778,815	1,984,538	5,995,323	442,850	71,687		
\$100,000 under \$200,000	1,550,965	6,052,126	14,115	20,927	403,523	2,116,593	1,541,408	10,094,024	443,136	143,515		
\$200,000 under \$500,000	310,652	2,879,656	38,187	125,543	206,241	2,593,211	428,769	8,201,164	159,155	107,595		
\$500,000 under \$1,000,000	39,842	861,470	9,658	114,796	46,033	1,352,729	74,168	3,934,699	28,929	40,177		
\$1,000,000 or more	15,153	1,144,279	4,350	164,098	27,610	3,620,601	32,839	8,393,209	12,790	46,521		
<b>Taxable returns, total</b>	<b>58,625,764</b>	<b>69,628,173</b>	<b>68,524</b>	<b>452,043</b>	<b>3,863,005</b>	<b>13,663,097</b>	<b>26,170,026</b>	<b>59,481,119</b>	<b>4,381,473</b>	<b>684,530</b>		
No adjusted gross income	7,210	32,206	**	**	781	25,738	1,642	28,529	702	279		
\$1 under \$5,000	2,157,432	407,079	-	-	84,624	21,317	1,596,267	190,818	42,061	1,159		
\$5,000 under \$10,000	5,017,406	1,960,097	-	-	155,098	64,069	1,617,132	532,519	136,364	5,639		
\$10,000 under \$15,000	5,892,818	2,803,285	-	-	373,620	161,202	2,126,765	1,077,086	259,194	12,845		
\$15,000 under \$20,000	6,013,737	3,717,397	-	-	348,919	165,385	2,093,961	1,452,715	304,370	18,926		
\$20,000 under \$25,000	5,558,221	5,356,221	**12,73	**5038	338,390	264,017	2,082,538	1,625,565	301,265	24,524		
\$25,000 under \$30,000	5,791,472	5,425,798	**12,73	**	271,417	262,256	2,020,077	1,892,203	351,571	27,170		
\$30,000 under \$40,000	8,146,337	9,356,739	**	**	430,860	474,290	3,478,028	3,871,048	613,987	48,506		
\$40,000 under \$50,000	6,050,321	8,514,138	*3	**63	365,600	457,292	2,665,603	3,713,063	441,366	45,445		
\$50,000 under \$75,000	8,305,578	15,043,658	-	-	517,999	1,104,106	4,444,431	8,533,656	844,444	91,719		
\$75,000 under \$100,000	2,568,174	6,341,683	**759	**2,230	295,591	761,399	1,963,854	5,992,547	442,175	71,526		
\$100,000 under \$200,000	1,546,631	6,002,229	14,109	20,650	399,981	2,098,590	1,541,382	10,094,265	443,103	142,511		
\$200,000 under \$500,000	310,183	2,857,660	38,171	125,419	205,979	2,585,556	428,710	8,200,815	159,105	107,583		
\$500,000 under \$1,000,000	39,741	860,075	9,651	114,705	45,979	1,387,078	74,179	3,934,861	28,923	40,176		
\$1,000,000 or more	15,150	1,129,720	4,358	163,938	27,576	3,610,764	32,836	8,393,207	12,790	46,521		
<b>Nontaxable returns, total</b>	<b>23,506,881</b>	<b>28,711,379</b>	<b>2,646</b>	<b>11,448</b>	<b>484,762</b>	<b>701,764</b>	<b>1,469,867</b>	<b>1,026,842</b>	<b>326,223</b>	<b>20,716</b>		

(2) Less than \$500

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to total because of rounding

**Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All returns</b>									
All tax rates.....	92,689,014	3,817,221,298	2,598,151,782	1,423,928,837	540,933,400	312,761,208	532,613,680	14.0	20.5
15 percent (Form 8814).....	5,708	-147,605	3,642	3,642	546	546	423	(X)	11.6
15 percent.....	66,873,608	1,579,124,799	839,477,558	839,455,837	125,923,508	125,918,376	121,400,295	7.7	14.5
28 percent.....	21,709,595	1,350,488,132	1,003,808,285	308,713,464	190,704,089	86,439,770	189,726,984	14.0	18.9
28 percent (capital gains).....	324,827	64,077,162	52,970,947	35,217,472	13,468,623	9,860,892	13,370,925	20.9	25.2
31 percent.....	2,158,066	271,168,394	217,827,369	38,904,771	53,134,075	12,060,479	52,722,356	19.4	24.2
36 percent.....	867,671	192,330,745	162,135,617	35,349,763	45,552,675	12,725,915	45,066,318	23.4	27.8
39.6 percent.....	500,734	358,541,387	320,500,344	165,007,607	111,713,814	65,343,012	109,694,380	30.7	34.3
Form 8615.....	248,804	1,638,284	1,428,018	1,277,281	436,070	412,216	431,999	26.4	30.3
<b>Joint returns and returns of surviving spouses</b>									
All tax rates.....	42,228,108	2,602,380,553	1,800,054,965	929,345,698	387,413,176	214,993,967	362,883,065	14.7	21.3
15 percent (Form 8814).....	1,876	-170,116	1,086	1,086	163	163	136	(X)	12.5
15 percent.....	26,692,109	929,242,217	493,502,435	493,483,495	74,026,053	74,022,524	72,397,693	7.8	14.7
28 percent.....	12,883,030	970,980,767	709,712,462	220,134,540	135,074,356	61,637,671	134,230,802	13.8	18.9
28 percent (capital gains).....	202,807	46,445,365	38,380,768	25,280,832	9,745,107	7,076,633	9,671,084	20.8	25.2
31 percent.....	1,328,542	193,812,484	153,709,260	24,860,811	37,220,662	7,706,851	36,928,159	19.1	24.0
36 percent.....	693,771	159,358,555	133,921,552	28,430,784	37,346,588	10,235,082	36,975,872	23.2	27.6
39.6 percent.....	425,973	302,711,280	270,827,402	137,154,149	94,000,247	54,313,043	92,679,318	30.6	34.2
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
<b>Separate returns of married persons</b>									
All tax rates.....	2,189,551	73,081,911	52,739,548	28,175,866	11,986,764	7,100,768	11,753,141	16.1	22.3
15 percent (Form 8814).....	-	-	-	-	-	-	-	-	-
15 percent.....	**1,326,667	**22,464,288	**12,375,845	**12,375,845	**1,856,394	**1,856,376	**1,833,763	**8.2	**14.6
28 percent.....	718,751	27,180,077	20,606,235	6,949,961	3,994,414	1,945,989	3,987,368	14.7	19.4
28 percent (capital gains).....	9,456	1,703,465	1,313,041	1,034,544	344,326	289,672	342,433	20.1	26.1
31 percent.....	81,279	6,004,791	4,743,201	690,397	1,148,054	214,023	1,140,973	19.0	24.0
36 percent.....	35,028	4,502,246	3,841,866	743,407	1,073,978	267,627	1,057,010	23.5	27.1
39.6 percent.....	18,370	11,227,044	9,859,360	6,381,512	3,549,598	2,527,079	3,391,594	30.2	34.4
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
<b>Returns of heads of households</b>									
All tax rates.....	9,720,613	264,562,692	142,251,576	104,134,964	24,854,084	18,169,026	22,048,575	8.3	15.5
15 percent (Form 8814).....	3,822	*27,575	*2,548	*2,548	*382	*382	*287	1.0	11.3
15 percent.....	8,682,299	192,974,648	87,522,821	87,520,157	13,128,708	13,128,024	10,459,783	5.4	12.0
28 percent.....	955,452	54,999,965	40,712,120	11,567,726	7,610,600	3,238,963	7,564,850	13.8	18.6
28 percent (capital gains).....	5,757	1,155,529	971,606	730,147	249,316	204,441	247,843	21.4	25.5
31 percent.....	46,905	5,944,190	4,771,542	972,000	1,179,213	301,320	1,170,004	19.7	24.5
36 percent.....	18,625	3,943,980	3,291,589	769,138	936,566	276,890	901,259	22.9	27.4
39.6 percent.....	7,753	5,516,805	4,979,351	2,573,248	1,749,299	1,019,006	1,704,550	30.9	34.2
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
<b>Returns of single persons</b>									
All tax rates.....	38,550,742	877,196,142	603,105,692	362,273,510	116,699,376	72,497,444	115,928,898	13.2	19.2
15 percent (Form 8814).....	-	-	-	-	-	-	-	-	-
15 percent.....	**30,172,545	**434,438,581	**246,076,468	**246,076,348	**36,912,354	**36,911,452	**36,709,056	**8.4	**14.9
28 percent.....	7,152,362	297,327,323	232,777,469	70,061,237	44,024,719	19,617,146	43,943,964	14.8	18.9
28 percent (capital gains).....	106,807	14,772,803	12,305,533	8,171,948	3,129,874	2,288,145	3,109,566	21.0	25.3
31 percent.....	701,340	65,406,929	54,603,366	12,381,563	13,586,146	3,838,285	13,483,220	20.6	24.7
36 percent.....	120,247	24,525,964	21,080,609	5,406,434	6,195,542	1,946,316	6,132,178	25.0	29.1
39.6 percent.....	48,637	39,086,258	34,834,232	18,898,698	12,414,671	7,483,884	12,118,917	31.0	34.8
Form 8615.....	248,804	1,638,284	1,428,018	1,277,281	436,070	412,216	431,999	26.4	30.3

(X) Percentage not computed

\*\* Data combined to prevent disclosure of information for specific taxpayers

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					15 percent (from Form 8814)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	92,689,014	2,597,979,784	2,598,151,782	540,933,400	134,416	71,086	10,671	92,675,830	1,662,789,240	249,418,386
Under \$2,000	1,443,241	476,065	476,682	78,056	1,056	599	90	1,442,223	432,172	64,826
\$2,000 under \$4,000	1,340,639	709,375	710,696	118,457	*1,273	*1,273	*191	1,339,366	615,016	92,252
\$4,000 under \$6,000	1,692,238	2,149,573	2,154,139	334,445	-	-	-	1,692,238	2,069,376	310,406
\$6,000 under \$8,000	3,141,418	4,540,019	4,539,832	688,093	-	-	-	3,141,418	4,484,825	672,724
\$8,000 under \$10,000	3,411,830	9,482,945	9,483,881	1,429,563	*1,273	*836	*95	3,409,284	9,420,357	1,413,054
\$10,000 under \$12,000	3,544,161	13,840,763	13,841,868	2,065,661	*1,273	*636	*95	3,539,070	13,761,966	2,067,295
\$12,000 under \$14,000	4,435,448	21,156,772	21,157,157	3,173,674	*234	*117	*18	4,435,448	21,157,040	3,173,556
\$14,000 under \$16,000	4,570,567	27,601,726	27,602,083	4,144,034	*112	*85	*13	4,570,456	27,558,115	4,133,717
\$16,000 under \$18,000	4,214,376	31,239,881	31,240,980	4,689,799	*1,005	*1,002	*151	4,214,376	31,222,936	4,683,440
\$18,000 under \$20,000	4,066,855	37,637,775	37,639,217	5,653,787	*1,273	*636	*95	4,066,855	37,592,524	5,638,879
\$20,000 under \$25,000	9,467,126	113,900,469	113,901,054	17,104,150	*1,129	*564	*85	9,467,125	113,787,008	17,068,051
\$25,000 under \$30,000	8,027,110	130,408,561	130,415,788	19,629,680	*3,463	*1,730	*259	8,027,110	129,897,469	19,484,620
\$30,000 under \$40,000	11,942,139	265,103,003	265,142,629	42,148,816	*12,051	*7,392	*1,110	11,940,782	246,883,612	37,032,572
\$40,000 under \$50,000	9,006,244	269,128,233	269,152,560	43,979,860	17,557	6,908	1,040	9,006,243	241,401,173	36,210,176
\$50,000 under \$75,000	13,104,266	555,521,635	555,589,456	97,666,010	15,977	8,506	1,275	13,103,780	445,688,030	66,853,204
\$75,000 under \$100,000	4,773,981	300,328,743	300,374,801	61,750,977	33,945	15,978	2,398	4,773,854	173,275,056	25,991,258
\$100,000 under \$200,000	3,399,369	346,313,438	346,353,708	82,913,171	23,932	13,154	1,975	3,398,716	122,599,968	18,539,995
\$200,000 under \$500,000	889,160	218,024,338	218,013,647	65,577,434	14,318	8,658	1,299	888,995	32,121,564	4,818,235
\$500,000 under \$1,000,000	149,051	88,893,179	88,875,305	30,524,036	3,275	2,322	348	148,933	5,332,310	799,846
\$1,000,000 or more	69,794	161,523,291	161,486,700	57,243,697	1,271	887	133	69,758	2,468,525	370,279

Size of adjusted gross income	Tax generated at specific rate								
	28 percent			28 percent (capital gains)			31 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	25,482,063	483,126,484	135,275,416	1,551,502	89,634,330	25,097,616	3,526,472	105,509,510	32,707,948
Under \$2,000	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000	-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000	-	-	-	-	-	-	-	-	-
\$6,000 under \$8,000	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000	-	-	-	-	-	-	-	-	-
\$10,000 under \$12,000	-	-	-	-	-	-	-	-	-
\$12,000 under \$14,000	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000	-	-	-	-	-	-	-	-	-
\$16,000 under \$18,000	-	-	-	-	-	-	-	-	-
\$18,000 under \$20,000	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	*16,346	*11,486	*3,216	-	-	-	-	-	-
\$25,000 under \$30,000	517,452	516,590	144,645	-	-	-	-	-	-
\$30,000 under \$40,000	3,782,730	18,191,958	5,093,748	-	-	-	-	-	-
\$40,000 under \$50,000	2,476,592	27,744,480	7,768,454	-	-	-	-	-	-
\$50,000 under \$75,000	9,564,257	107,614,117	30,131,953	99,197	925,493	259,140	261,036	1,304,290	404,330
\$75,000 under \$100,000	4,697,129	120,207,212	33,658,019	108,596	1,262,898	353,615	348,964	5,454,394	1,690,862
\$100,000 under \$200,000	3,349,320	154,193,525	43,174,187	791,118	13,464,402	3,770,025	1,864,114	48,289,728	14,969,816
\$200,000 under \$500,000	867,327	44,029,977	12,328,394	423,886	17,485,397	4,895,915	845,270	40,440,145	12,536,445
\$500,000 under \$1,000,000	144,463	7,296,820	2,043,110	84,703	11,836,654	3,314,264	141,744	6,847,309	2,122,666
\$1,000,000 or more	66,426	3,320,318	929,689	44,003	44,859,486	12,504,656	65,344	3,173,645	983,830

Footnotes at end of table



**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total.....</b>	<b>1,368,406</b>	<b>90,733,102</b>	<b>32,663,917</b>	<b>500,735</b>	<b>165,010,749</b>	<b>65,344,257</b>	<b>248,804</b>	<b>1,277,281</b>	<b>412,216</b>
Under \$2,000	-	-	-	-	-	-	119,011	43,910	12,863
\$2,000 under \$4,000	-	-	-	-	-	-	63,895	94,407	25,846
\$4,000 under \$6,000	-	-	-	-	-	-	23,813	84,784	23,945
\$6,000 under \$8,000	-	-	-	-	-	-	*10,982	*55,007	*15,271
\$8,000 under \$10,000	-	-	-	-	-	-	*8,295	*62,688	*16,291
\$10,000 under \$12,000	-	-	-	-	-	-	*6,365	*59,284	*18,171
\$12,000 under \$14,000	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000	-	-	-	-	-	-	*3,661	*43,882	*10,181
\$16,000 under \$18,000	-	-	-	-	-	-	*1,115	*17,042	*6,113
\$18,000 under \$20,000	-	-	-	-	-	-	*2,546	*46,056	*14,725
\$20,000 under \$25,000	-	-	-	-	-	-	*4,742	*101,995	*32,462
\$25,000 under \$30,000	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000	-	-	-	-	-	-	*2,103	*59,467	*21,045
\$40,000 under \$50,000	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000	-	-	-	-	-	-	*917	*49,021	*15,996
\$75,000 under \$100,000	15,292	132,262	47,614	-	-	-	*327	*26,800	*7,226
\$100,000 under \$200,000	352,020	6,475,568	2,331,204	7,050	221,696	87,792	*650	*95,689	*37,794
\$200,000 under \$500,000	798,340	61,876,003	22,275,361	298,630	21,917,323	8,679,260	*467	*134,579	*42,370
\$500,000 under \$1,000,000	138,225	15,177,004	5,463,721	132,836	42,222,131	16,719,964	*236	*160,755	*60,090
\$1,000,000 or more	64,529	7,072,266	2,546,016	62,219	100,649,599	39,857,241	79	141,974	51,830

\* Estimate should be used with caution because of the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding.

**Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates .....	92,689,014	2,598,151,782	540,930,423	42,228,108	1,800,054,965	387,412,120
15 percent (Form 8814)	134,416	71,086	10,671	116,522	62,353	9,362
15 percent	92,675,830	1,662,789,240	249,418,386	42,226,232	1,083,779,839	162,566,976
28 percent	25,482,063	483,126,484	135,275,415	15,488,715	357,368,050	100,063,054
28 percent (capital gains)	1,551,502	89,634,330	25,097,612	1,123,448	67,626,204	18,935,337
31 percent	3,526,472	105,509,510	32,707,948	2,448,286	78,776,505	24,420,717
36 percent	1,368,406	90,733,102	32,663,917	1,119,744	75,287,864	27,103,631
39.6 percent	500,735	165,010,749	65,344,256	425,973	137,154,149	54,313,043
Form 8615	248,804	1,277,281	412,216	-	-	-

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates..	2,189,551	52,739,548	11,966,726	9,720,613	142,251,576	24,853,801	38,550,742	603,105,692	116,697,775
15 percent (Form 8814)	14	16	2	17,629	8,586	1,287	252	130	20
15 percent	2,189,549	28,770,629	4,315,594	9,716,791	119,071,609	17,860,741	38,543,258	431,167,164	64,675,075
28 percent	858,182	10,675,026	2,989,007	1,031,907	15,166,440	4,246,603	8,103,260	99,916,967	27,976,751
28 percent (capital gains)	35,770	3,182,623	691,134	26,130	1,453,533	406,989	366,153	17,371,970	4,864,151
31 percent	134,678	1,975,966	612,549	73,284	2,259,266	700,373	870,225	22,497,774	6,974,310
36 percent	53,398	1,753,777	631,360	26,378	1,718,894	618,802	168,885	11,972,567	4,310,124
39.6 percent	18,370	6,381,512	2,527,079	7,753	2,573,248	1,019,006	46,638	18,901,840	7,485,129
Form 8615	-	-	-	-	-	-	248,804	1,277,281	412,216

NOTE: Detail may not add to totals because of rounding



## Section 4

## Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 1994 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1994 Forms and Instructions.

### **Additional Standard Deduction**

(included in line 34, Form 1040)

See "Standard Deduction."

### **Additional Taxes**

(line 39, Form 1040)

Taxes calculated on Form 4970, *Tax on Accumulation Distribution of Trusts* and/or Form 4972, *Tax on Lump-Sum Distributions* were reported here.

### **Adjusted Gross Income Less Deficit**

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership income;
- Income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;

- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1994. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 23 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 22).

## Adjustments

See "Statutory Adjustments."

## Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

## Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

## Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

## All Other Taxes

(lines 47, 49, 50, 51, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for



determining the taxable or nontaxable classification of the return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

### **Alternative Minimum Tax**

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 38, Form 1040 plus any tax from Form 4970 included on line 39; Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

### **Basic Standard Deduction**

(included in line 34, Form 1040)

See "Standard Deduction."

### **Business or Profession Net Income or Loss**

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual fall issue of the *Statistics of Income Bulletin*.

### **Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss."

### **Capital Gain Distributions Reported on Form 1040**

(line 13, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual

taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 13 of Form 1040 if they had no other gain or loss to report on Schedule D.

## Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

## Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

## Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

## Contributions Deduction $\Delta$

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). Beginning in 1994, for all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

## Credit for Federal Tax on Gasoline and Special Fuels

(line 59b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed

to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

### **Credit for the Elderly or Disabled**

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

### **Credit from Regulated Investment Companies**

(line 59, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

### **Credit to 1995 Estimated Tax**

(line 63, Form 1040)

This amount was the part of the overpayment of 1994 tax which taxpayers specifically requested to be credited to their estimated tax for 1995. (See also "Overpayment" and "Estimated Tax Payments.")

### **Deduction of Self-Employment Tax**

(line 25, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

### **Dividends**

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

### **Earned Income Credit $\Delta$**

(line 56, Form 1040)

The earned income credit for 1994 consisted of the basic credit with a maximum of \$2,038 for one qualifying child and \$2,528 for two or more qualifying children. In 1994, the credit was modified to include not only workers who had a qualifying child living with them for more than half the year and whose earned income and adjusted gross income were each less than \$23,755 (\$25,296 if more than one qualifying child) but also to include certain



taxpayers without dependent children. For taxpayers without children, the credit had a maximum of \$306. The taxpayer must have earned income and adjusted gross income less than \$9,000 and they (or their spouse) must be at least 25 years of age and less than 65 years old to claim the credit. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married filing separately, or they claimed the foreign income exclusion. Also for 1994, the health insurance credit and the extra credit for a child born during the year were eliminated.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

### **Earned Income Credit, Refundable Portion**

See "Earned Income Credit."

### **Earned Income Credit Used to Offset Income Tax Before Credits**

See "Earned Income Credit."

### **Earned Income Credit Used to Offset Other Taxes**

See "Earned Income Credit."

### **Employee Business Expense**

See "Unreimbursed Employee Business Expenses."

### **Estate or Trust Net Income or Loss**

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts in-

cluded amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

### **Estimated Tax Payments**

(line 55, Form 1040)

This figure represents the total of the tax payments made for 1994 using Form 1040-ES, and any overpayment from the taxpayer's 1993 return that was applied to the 1994 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1994, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1994, or (b) 100% of the tax shown on Form 1040 for 1993.

### **Excess Social Security Taxes Withheld $\Delta$**

(line 58, Form 1040)

If a taxpayer earned more than \$60,600 (\$57,600 for 1993) in total wages from two or more employers

in 1994, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. For 1994, there was no wage base limitation for Medicare tax, therefore all covered wages were subject to Medicare tax. Filers claimed credit for such overpayment on their tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

## Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,450 deduction (\$2,350 for 1993) was allowed for each exemption claimed if adjusted gross income was less than \$83,850. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1994:

- 1) The individual received more than half of his or her support for 1994 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,450. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been

reduced or eliminated. For single taxpayers, the phaseout began at \$111,800 and was completed at \$234,300; for married persons filing jointly and surviving spouses, the phaseout began at \$167,700 and was completed at \$290,200; for heads of household, the phaseout began at \$139,750 and was completed at \$262,250; and for married persons filing separately, the phaseout began at \$83,850 and was completed at \$145,100.

## Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

## Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

## Filing Status

See "Marital Filing Status."



## Foreign Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

## Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1994.

## Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1994 could be carried back 2 years and then forward 5 years.

## Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

## Forms 1040, 1040A, 1040EZ, and 1040PC

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain other tax credits. (For a complete description of each form see Section 5, 1994 Forms and Instructions.)

## **Gambling Loss Deduction**

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Total Itemized Deductions.")

## **General Business Credit**

(line 44a, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

## **Home Mortgage Interest Deduction**

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

## **Income Subject to Tax**

See "Modified Taxable Income."

## **Income Tax After Credits**

[(line 40 minus line 45) minus part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion

of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

## **Income Tax Before Credits**

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

## **Income Tax Withheld**

(line 54, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

## **Individual Retirement Arrangement Deductible Payments**

(lines 23a and 23b, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still al-

lowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

## **Individual Retirement Arrangement Taxable Distributions**

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout represented previously taxed non-deductible IRA contributions.

## **Interest Paid Deduction**

(line 14, Schedule A)

The rules for deducting home mortgage interest for 1994 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build,

or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

## **Interest Received**

See "Taxable Interest Received."

## **Interest, Tax-Exempt**

See "Tax-Exempt Interest."

## **Investment Interest Expense Deduction**

(line 13, Schedule A)

See "Interest Paid Deduction," and "Total Itemized Deductions."

## **Itemized Deductions**

See "Total Itemized Deductions" and specific itemized deductions.

## **Itemized Deduction Limitation**

See "Total Itemized Deductions."

## **Limited Miscellaneous Deductions**

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These

included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

### **Long-Term Capital Gain or Loss**

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### **Long-Term Gain or Loss from Other Forms**

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### **Long-Term Loss Carryover**

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### **Marginal Tax Rates**

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

### **Marital Filing Status**

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the

entire year. Surviving spouse status could only be used by those whose spouse died in 1992, 1993, or 1994 and the taxpayer had a qualifying dependent.

### **Medical and Dental Expenses Deduction**

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

### **Minimum Tax Credit**

(line 44c, Form 1040)

A minimum tax credit could be taken for 1994 by certain taxpayers who paid alternative minimum tax for 1993. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1994, the excess could be carried forward to later years.

### **Miscellaneous Itemized Deductions**

(lines 20-26, 28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling



Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

## Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

## Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1994 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

## Moving Expenses Adjustment $\Delta$

(line 24, Form 1040)

Starting in 1994, current-year moving expenses were not an itemized deduction on Schedule A. Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel

including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

## Moving Expense Deduction

(line 27, Schedule A)

If a taxpayer incurred moving expenses in a year before 1994, but did not deduct them on the prior year return, they may be able to take the deduction.

## Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

## Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

## Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

## Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

## Other Income

(line 21, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was



provided on the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1994) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing.

### Other Payments

(line 59, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

### Other Tax Credits

(included in line 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It includes "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

### Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

### Overpayment

(line 61, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1995 Estimated Tax" and "Refund.")

### Overpayment Refunded

(line 62, Form 1040)

See "Overpayment" and "Refund."

### Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1995;
- had income only from interest and dividends;
- had gross income for 1994 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1994;
- did not have any overpayment of tax shown on his or her 1993 return applied to the 1994 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

### Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

## Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses.

## Payment with Request for Extension of Filing Time

(line 57, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

## Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

## Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contribu-

tions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

## Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

## Personal Property Taxes Deduction $\Delta$

(line 7, Schedule A)

For 1994, personal property taxes deduction was on its own line, prior to 1994 it was included with

other taxes. Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

## **Predetermined Estimated Tax Penalty**

(line 65, Form 1040)

If a return showed taxes of \$500 or more owed on line 64 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1994 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

## **Primary IRA Payments**

(line 23a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

## **Real Estate Taxes**

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

## **Recapture Taxes**

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

## **Refund**

(line 62, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

## **Refund Credited to Next Year**

(line 63, Form 1040)

See "Credit to 1995 Estimated Tax."

## **Regular Tax Computation**

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method.

## **Rent and Royalty Net Income or Loss**

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity Losses.")

## **Rent Net Income or Loss**

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses.")

## Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

## S Corporations

See "Partnership and S Corporation Net Income or Loss."

## Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;

- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

## Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

*Long-term or short-term:* If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

*Net capital gain:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

*Net capital loss:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to



be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 14 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

## **Sales of Capital Assets Reported on Schedule D**

See "Sales of Capital Assets, Net Gain or Loss."

## **Sales of Property Other Than Capital Assets, Net Gain or Loss**

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

## **Schedule D Gain Subject to 28 Percent Tax Rate**

See "Tax Generated."

## **Secondary IRA Payments**

(line 23b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

## **Self-Employed Health Insurance Deduction $\Delta$**

(line 26, Form 1040)

The provision that allowed self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families expired on December 31, 1993. A bill was signed on April 11, 1995 restoring the provision retroactively to January 1, 1994. Taxpayers who had already filed their 1994 returns had to file an amended return if they wished to take advantage of the deduction. Amended returns, however, are not reflected in the statistics. (For more information on amended returns, see Section 2, Description of the Sample.)

## **Self-Employment Tax $\Delta$**

(line 47, Form 1040)

The ceiling on taxable self-employment income for 1994 was \$60,600 (\$57,600 for 1993). All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion (there was a \$135,000 limit in 1993). (See also "Total Tax Liability.")

## **Short-Term Capital Gain or Loss**

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## **Short-Term Gain or Loss from Other Forms**

(line 4, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."



## Short-Term Loss Carryover

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

## Social Security Benefits $\Delta$

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 % of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

## Social Security and Medicare Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and

Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

## Standard Deduction $\Delta$

(included in line 34, Form 1040)

For 1994, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

### *Single*

Basic deduction of \$3,800;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

### *Married filing jointly or surviving spouses*

Basic deduction of \$6,350;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

### *Married, filing separately*

Basic deduction of \$3,175;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

### *Head of Household*

Basic deduction of \$5,600;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

## State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1994 that was paid or deducted before 1994, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

## State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1994; had paid state and local income taxes directly during 1994 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

## Statutory Adjustments

(lines 23-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1994, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for one-half of self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the reforestation/ reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

## Tax Due at Time of Filing

(line 64, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

## Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

## Tax Generated $\Delta$

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1994, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$22,750 for single filers; \$38,000 for joint filers or surviving spouses; \$19,000 for married persons filing separately; and \$30,500 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$55,100 for single filers; \$91,850 for joint filers or surviving spouses; \$45,925 for married persons filing separately; and \$78,700 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$115,000 for single filers; \$140,000 for joint filers or surviving spouses; \$70,000 for married persons filing separately; and \$127,500 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$250,000 for single filers, joint filers, or surviving spouses and heads of households and \$125,000 for married

persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,200, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,200 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 is included on Form 1040, line 22. The remaining investment income in excess of the \$500 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

### Tax Payments $\Delta$

(lines 54, 55, 57-60, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1993 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil;
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included

with tax payments on the tax return itself (line 56, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

### Tax Penalty

(line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

### Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

### Tax Rates, Tax Rate Classes

See "Tax Generated."

### Tax Withheld

(line 54, Form 1040)

See "Income Tax Withheld."

### Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

### Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, Railroad Retirement Tax Act (RRTA), social



security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

## **Taxable Income**

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On current year returns, "taxable income" was identical to "modified taxable income."

## **Taxable Interest Received**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associa-

tions, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

## **Taxable IRA Distributions (in AGI)**

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

## **Taxable Pensions and Annuities (in AGI)**

(line 16b, Form 1040)

See "Pensions and Annuities."

## **Taxable Social Security Benefits (received)**

(line 20b, Form 1040)

See "Social Security Benefits."

## **Taxes Paid Deduction**

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

**Total Income**

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

**Total Income Tax**

(line 46 + line 48 - line 56, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

**Total Itemized Deductions  $\Delta$** 

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with two exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$111,800 (\$55,900 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess

of \$111,800 (\$55,900). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

**Total Miscellaneous Deductions**

See "Miscellaneous Itemized Deductions."

**Total Rent and Royalty Income or Loss**

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

**Total Statutory Adjustments**

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23a-29).

**Total Tax Credits**

(lines 45, 56, Form 1040)

For this report, total tax credits consists of the following:

- 1) child care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) earned income credit (EIC) used to offset income tax before credits;
- 7) mortgage interest credit; and
- 8) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax



before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

## Total Tax Liability

(line 53 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit"). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

## Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");

- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

## Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

## Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")



## Section 5

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C.M. No. 113208





Schedule 1  
(Form 1040A)Interest and Dividend Income  
For Form 1040A Filers

1994

Your social security number

## Part I

## Interest income

1 List name of payer. If any interest is from a seller-financed mortgage and the interest is being paid by a person other than the buyer, see page 68 and list the interest. Also show that buyer's social security number and address.

	Amount
1	
2	
3	
4	

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the total dividends shown on that form.

	Amount
5	
6	

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Cat No 1207548

1994 Schedule 1 (Form 1040A) page 1

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Schedule 2  
(Form 1040A)Child and Dependent Care  
Expenses for Form 1040A Filers

1994

Your social security number

You need to understand the following terms to complete this schedule: **Qualifying person(s)**, **Dependent care benefits**, **Qualified expenses**, and **Earned income**. See Important terms on page 70.

## Part I

## Persons or organizations who provided the care

You MUST complete this part

Part

1

(a) Care provider's name

(b) Address number, street, apt. no., city, state, and ZIP code

(c) Identifying number (SSN or EIN)

(d) Amount paid (See page 72)

2

(If you need more space, use the bottom of page 2.)

3

Add the amounts in column (d) of line 1.

4

Enter the number of qualifying persons cared for in 1994.

5

Did you receive dependent care benefits?

NO

YES

Complete only Part II below.

Complete Part III on the back now.

6

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

7

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

8

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

9

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

10

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

11

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

12

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

13

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

14

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

15

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

16

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

17

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

18

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

19

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

20

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

21

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

22

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 23.

Caution: If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get Form 942 for details.

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Cat No 107448

1994 Schedule 2 (Form 1040A) page 1

Schedule 3  
(Form 1040A)Credit for the Elderly or the Disabled  
for Form 1040A FilersOMB No. 1545-0047  
Use of this form is optional.

1994

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1994

- You were age 65 or older. **OR** • You were under age 65, you retired on permanent and total disability, and you received taxable disability income

But you must also meet other tests. See the separate instructions for Schedule 3.

**Note:** *If must enter the IRS can figure the credit for you. See page 40 of the Form 1040A instructions.*Part I  
Check the box for your filing status and age

## Check only one box:

- And by the end of 1994:**
- 1** ☐ Single  
Head of household, or  
Qualifying widow(er)  
with dependent child
- 2** ☐ You were 65 or older  
You were under 65 and you retired on permanent and total disability
- 3** ☐ Both spouses were 65 or older  
Both spouses were under 65, but only one spouse retired on permanent and total disability
- 4** ☐ Both spouses were under 65, and both retired on permanent and total disability
- 5** ☐ Married filing a joint return  
One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability
- 6** ☐ One spouse was 65 or older, and the other spouse was under 65 and **NOT** retired on permanent and total disability
- 7** ☐ You were 65 or older and you lived apart from your spouse for all of 1994
- 8** ☐ You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1994

If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

Part II  
Statement of permanent and total disability

- 1** ☐ You filed a physician's statement for the disability for 1993 or an earlier year, or on the date he or she retired, if retired after December 31, 1993, enter the date retired **►**
- 2** ☐ You did not file a physician's statement for 1994, check this box **►**
- 3** ☐ If you checked this box, you do not have to file another statement for 1994
- 4** ☐ If you did not check this box, have your physician complete the statement below

## Physician's statement (See instructions at bottom of page 2.)

I certify that

Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired, if retired after December 31, 1993, enter the date retired **►****Physician:** Sign your name on either line A or B below**A** The disability has lasted or can be expected to last continuously for at least a year**B** There is no reasonable probability that the disabled condition will ever improve

Physician's name

Physician's address

Physician's signature

Physician's signature

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Cat. No. 12064X

1994 Schedule 3 (Form 1040A) page 1

Part III  
Dependent care benefits

11 Enter the total amount of dependent care benefits you received for 1994. This amount should be shown in box 10 of your W-2 form(s). Do NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2

Complete this part only if you received these benefits

12 Enter the amount included, if any. See page 14

13 Subtract line 12 from line 11

14 Enter the total amount of qualified expenses incurred in 1994 for the care of the qualifying person(s)

15 Enter the smaller of line 13 or 14

16 Enter YOUR earned income.

17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions), if married filing a separate return, see the instructions for the amount to enter. If **all others**, enter the amount from line 16

18 Enter the smallest of line 15, 16, or 17

19 **Excluded benefits.** Enter here the **smaller** of the following

- The amount from line 18, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17)

20 **Taxable benefits.** Subtract line 19 from line 13. Also include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB"

21 Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT include on this line any excluded benefits shown on line 19

22 Enter \$2,400 (\$4,800 if two or more qualifying persons)

23 Enter the amount from line 19

24 Subtract line 23 from line 22. If zero or less, **STOP.** You cannot take the credit. **Exception.** If you paid 1993 expenses in 1994, see the line 10 instructions25 Enter the **smaller** of line 21 or 24 here **and** on line 4 on the front of this schedule

1994 Schedule 2 (Form 1040A) page 2

# 1040EZ Income Tax Return for Single and Joint Filers With No Dependents 1994

Form 1040EZ

## Use the IRS label

See page 12  
Other tax return  
please print

Your social security number

Spouse's social security number

See instructions on back and in Form 1040EZ booklet  
Note: Section 31. Tell us how you file or reduce your refund  
Do you want \$1 to go to this fund? ☐ Yes ☐ No  
If a joint return, does your spouse want \$1 to go to this fund? ☐ Yes ☐ No

## Income

Attach Form 1040EZ

- 1 Total wages, salaries and tips. This should be shown in box 1 of your Form W-2. Attach your W-2 form.
- 2 Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ.
- 3 Add lines 1 and 2. This is your **adjusted gross income**. If less than \$9,000, see page 13 to find out if you can use Form 1040EZ.
- 4 Tax on your adjusted gross income. Enter the amount from line 3 here.
- 5 Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your **taxable income**.
- 6 Enter your federal income tax withheld from box 2 of your Form W-2. Attach your W-2 form.
- 7 Enter the amount of nonrefundable tax credits and amount of nonrefundable income tax credit from line 13 of your Form 1040EZ.
- 8 Add lines 6 and 7. Don't include nonrefundable income tax credit. This is your **total payments**.
- 9 Tax. Use the amount on line 5 to find your tax in the tax table on page 26 of the booklet. Then, enter the tax from the table on this line.
- 10 If line 8 is larger than line 9, subtract line 9 from line 8. This is your **refund**.
- 11 If line 9 is larger than line 8, subtract line 8 from line 9. This is the amount you owe. See page 20 for details on how to pay and what to write on your payment.

## Sign your return

Keep a copy of this form and the tax return you provide

I have read this return. Under penalties of perjury, I declare that I have prepared this return and the accompanying schedules and statements truthfully and correctly from the information provided to me, and I am not aware of any material misstatements or omissions. I am not a partner in a partnership that has a material misstatement or omission on this return.

Spouse's signature if joint return

Date

Your occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

## Part III Figure your credit

Enter:  
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Box 1667, 1668  
Box 166



**SCHEDULE C**  
(Form 1040)

**Part III Cost of Goods Sold** (see page 13)

13 **Beginning inventory** Enter the amount of inventory at the beginning of the year. If different from line 12, enter the amount of inventory at the beginning of the year. **13**

14 **Cost of goods sold** Enter the cost of goods sold for the year. **14**

15 **Ending inventory** Enter the amount of inventory at the end of the year. **15**

16 **Cost of goods sold** Enter the cost of goods sold for the year. **16**

17 **Cost of goods sold** Enter the cost of goods sold for the year. **17**

18 **Cost of goods sold** Enter the cost of goods sold for the year. **18**

19 **Cost of goods sold** Enter the cost of goods sold for the year. **19**

20 **Cost of goods sold** Enter the cost of goods sold for the year. **20**

**Part IV Other Expenses** List below business expenses not included on lines 8-26 or line 30

21 **Other expenses** Enter the amount of other expenses. **21**

22 **Other expenses** Enter the amount of other expenses. **22**

23 **Other expenses** Enter the amount of other expenses. **23**

24 **Other expenses** Enter the amount of other expenses. **24**

25 **Other expenses** Enter the amount of other expenses. **25**

26 **Other expenses** Enter the amount of other expenses. **26**

27 **Other expenses** Enter the amount of other expenses. **27**

28 **Other expenses** Enter the amount of other expenses. **28**

29 **Other expenses** Enter the amount of other expenses. **29**

30 **Other expenses** Enter the amount of other expenses. **30**

31 **Other expenses** Enter the amount of other expenses. **31**

32 **Other expenses** Enter the amount of other expenses. **32**

33 **Other expenses** Enter the amount of other expenses. **33**

34 **Other expenses** Enter the amount of other expenses. **34**

35 **Other expenses** Enter the amount of other expenses. **35**

36 **Other expenses** Enter the amount of other expenses. **36**

37 **Other expenses** Enter the amount of other expenses. **37**

38 **Other expenses** Enter the amount of other expenses. **38**

39 **Other expenses** Enter the amount of other expenses. **39**

40 **Other expenses** Enter the amount of other expenses. **40**

41 **Other expenses** Enter the amount of other expenses. **41**

42 **Other expenses** Enter the amount of other expenses. **42**

43 **Other expenses** Enter the amount of other expenses. **43**

44 **Other expenses** Enter the amount of other expenses. **44**

45 **Other expenses** Enter the amount of other expenses. **45**

46 **Other expenses** Enter the amount of other expenses. **46**

**SCHEDULE C**  
(Form 1040)

**Part I Profit or Loss From Business**  
(Sole Proprietorship)

1 **Business name** Enter the name of the business. **1**

2 **Business address** Enter the address of the business. **2**

3 **Business phone number** Enter the phone number of the business. **3**

4 **Business tax identification number** Enter the tax identification number of the business. **4**

5 **Business type** Enter the type of business. **5**

6 **Business start date** Enter the start date of the business. **6**

7 **Business end date** Enter the end date of the business. **7**

8 **Business gross income** Enter the gross income of the business. **8**

9 **Business gross profit** Enter the gross profit of the business. **9**

10 **Business gross loss** Enter the gross loss of the business. **10**

11 **Business gross income** Enter the gross income of the business. **11**

12 **Business gross profit** Enter the gross profit of the business. **12**

13 **Business gross loss** Enter the gross loss of the business. **13**

14 **Business gross income** Enter the gross income of the business. **14**

15 **Business gross profit** Enter the gross profit of the business. **15**

16 **Business gross loss** Enter the gross loss of the business. **16**

17 **Business gross income** Enter the gross income of the business. **17**

18 **Business gross profit** Enter the gross profit of the business. **18**

19 **Business gross loss** Enter the gross loss of the business. **19**

20 **Business gross income** Enter the gross income of the business. **20**

21 **Business gross profit** Enter the gross profit of the business. **21**

22 **Business gross loss** Enter the gross loss of the business. **22**

23 **Business gross income** Enter the gross income of the business. **23**

24 **Business gross profit** Enter the gross profit of the business. **24**

25 **Business gross loss** Enter the gross loss of the business. **25**

26 **Business gross income** Enter the gross income of the business. **26**

27 **Business gross profit** Enter the gross profit of the business. **27**

28 **Business gross loss** Enter the gross loss of the business. **28**

29 **Business gross income** Enter the gross income of the business. **29**

30 **Business gross profit** Enter the gross profit of the business. **30**

31 **Business gross loss** Enter the gross loss of the business. **31**

32 **Business gross income** Enter the gross income of the business. **32**

33 **Business gross profit** Enter the gross profit of the business. **33**

34 **Business gross loss** Enter the gross loss of the business. **34**

35 **Business gross income** Enter the gross income of the business. **35**

36 **Business gross profit** Enter the gross profit of the business. **36**

37 **Business gross loss** Enter the gross loss of the business. **37**

38 **Business gross income** Enter the gross income of the business. **38**

39 **Business gross profit** Enter the gross profit of the business. **39**

40 **Business gross loss** Enter the gross loss of the business. **40**

41 **Business gross income** Enter the gross income of the business. **41**

42 **Business gross profit** Enter the gross profit of the business. **42**

43 **Business gross loss** Enter the gross loss of the business. **43**

44 **Business gross income** Enter the gross income of the business. **44**

45 **Business gross profit** Enter the gross profit of the business. **45**

46 **Business gross loss** Enter the gross loss of the business. **46**



**SCHEDULE C-EZ**  
**(Form 1040)**
**Net Profit From Business**

Partnerships, joint ventures, etc. must file Form 1065  
 Attach to Form 1040 or Form 1041 See instructions on back

**1994**  
 Enter your filing year

Social security number 09A

State of your residence

**Part I General Information**
**You May Use This Schedule Only If You:**

- Had gross receipts from your business of \$125,000 or less
- Had business expenses of \$12,000 or less
- Used the cash method of accounting
- Did not have a net loss from your business during any year
- Did not have a net loss from your business use of your home
- Did not have a net loss from your business
- Had only one business as a sole proprietor

**And You:**
**A** Principal business or profession including product or service

**C** Do not include in this schedule business claim from blank

**E** Business address including suite or room no. Address not required if same as on Form 1040 page 1

City, town or post office, state and ZIP code

**B** Enter principal business code (see page C-6)

**D** Employer ID number (EIN), if any

**Part II Figure Your Net Profit**
**1** Gross receipts. If more than \$25,000, you must use Schedule C. Checkers. If line income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-2 and check here

**2** Total expenses. If more than \$2,000, you must use Schedule C. See instructions

**3** Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and ALSO on Schedule C, line 3. If you do not report this amount on Schedule C, line 2, Estates and trusts, enter on Form 1041, line 31

**Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2**
**4** When did you place your vehicle in service for business purposes? (month, day, year)

**5** 1st, the total number of miles you drove your vehicle during 1994, enter the number of miles you used your vehicle for

**a** Business

**b** Commuting

**c** Other

**6** Do you (or your spouse) have another vehicle available for personal use?

**7** Was your vehicle available for use during off-duty hours?

**8a** Do you have evidence to support your deduction?

**b** If "Yes," is the evidence written?

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 43140

Schedule C-EZ (Form 1040) 1994

**SCHEDULE D**  
**(Form 1040)**
**Capital Gains and Losses**

 Attach to Form 1040 See instructions for Schedule D (Form 1040)  
 Use lines 20 and 21 for more space to list transactions for lines 1 and 9

**1994**  
 Enter your filing year

Your social security number

**Part I Short-term Capital Gains and Losses—Assets Held One Year or Less**
**1** Enter your short-term gains, if any, from line 21

**2** Enter your short-term losses, if any, from line 21

**3** Total short-term sales price amounts. Add columns (d) of lines 1 and 2

**4** Short-term gain from Forms 2119 and 6552, and short-term gain or (loss) from Forms 4684, 4781, and 8824

**5** Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule K-1

**6** Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1993 Capital Loss Carryover Worksheet

**7** Add lines 1, 2, and 4 through 6, in columns (f) and (g)

**8** Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7

**Part II Long-term Capital Gains and Losses—Assets Held More Than One Year**
**9** Enter your long-term gains, if any, from line 23

**10** Enter your long-term losses, if any, from line 23

**11** Total long-term sales price amounts. Add columns (d) of lines 9 and 10

**12** Gain from Form 4797, long-term gain from Forms 2119, 2439, and 6552, and long-term gain or (loss) from Forms 4684, 4781, and 8824

**13** Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule K-1

**14** Capital gain distributions

**15** Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1993 Capital Loss Carryover Worksheet

**16** Add lines 9, 10, and 12 through 15, in columns (f) and (g)

**17** Net long-term capital gain or (loss). Combine columns (f) and (g) of line 16

**Part III Summary of Parts I and II**
**18** Combine lines 8 and 17. If a gain, enter the gain on Form 1040, line 13

**19** Note: If both lines 17 and 18 are gains, see the **Capital Gain Tax Worksheet** on page 25

**20** If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of these losses

**a** The (loss) on line 18, or

**b** \$3,000 or, if married filing separately, \$1,500

**Note:** See the **Capital Loss Carryover Worksheet** on page D-3 if the loss on line 18 exceeds the loss on line 19

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 113384

Schedule D (Form 1040) 1994















2106

## Employee Business Expenses

▶ See separate instructions

▶ Attach to Form 1040

OMB No. 1545-0047

1994

## Part I Employee Business Expenses and Reimbursements

## STEP 1 Enter Your Expenses

- Vehicle expense from line 22 of line 29
- Parking fees, tolls, and transportation including train bus etc that did not include overnight travel
- Travel expenses while away from home overnight including lodging, airplane car rental, etc. Do not include meals and entertainment.
- Business expenses not included on lines 1 through 3. Do not include meals and entertainment.
- Meals and entertainment expenses (see instructions)
- Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5.

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

## STEP 2 Enter Amounts Your Employer Gave You for Expenses Listed in STEP 1

- Enter amounts your employer gave you that were not reported to you in box 1 of Form W-2. Include any amount reported under code 1 in box 13 of your Form W-2 (see instructions).

## STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

- Subtract line 7 from line 6.

Note: If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income on Form 1040, line 7.

- In Column A, enter the amount from line 8 (if zero or less, enter 0). In Column B, multiply the amount on line 8 by 50% (.50).

- Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Qualified performing artists and individuals with disabilities. See the instructions for Special rules for artists on line 20.)

For Paperwork Reduction Act Notice, see instructions.

OMB No. 1545-0047

Form 2106-1994

## Part II Vehicle Expenses (See instructions to find out which sections to complete.)

## Section A—General Information

- Enter the date vehicle was placed in service
- Total miles vehicle was driven during 1994
- Business miles included on line 12
- Percent of business use. Divide line 13 by line 12
- Average daily round trip commuting distance
- Commuting miles included on line 12
- Other personal miles. Add lines 11 and 16 and subtract the total from line 12
- Do you (or your spouse) have another vehicle available for personal purposes?
- If your employer provided you with a vehicle, is personal use during off-duty hours permitted?
- Do you have evidence to support your deduction?
- If Yes, is the evidence written?

## Section B—Standard Mileage Rate (Use this section only if you own the vehicle.)

- Multiply line 13 by 29¢ (.29). Enter the result here and on line 1. (Rural mail carriers see instructions.)

## Section C—Actual Expenses

- Enter: a. all repairs, vehicle insurance, etc.
- Total amount (see instructions)
- Subtract line 24b from line 24a
- Value of employer provided vehicle applies only if 100% of the vehicle was used exclusively for business (see instructions)
- Add lines 23, 24c, and 25
- Multiply line 26 by the percentage on line 14
- Depreciation. Enter amount from line 38 below
- Add lines 27 and 28. Enter total here and on line 1.

## Section D—Depreciation of Vehicles (Use this section only if you own the vehicle.)

- Enter cost or other basis (see instructions)
- Enter amount of section 179 deduction
- Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction)
- Enter depreciation method and percentage (see instructions)
- Multiply line 32 by the percentage on line 33 (see instructions)
- Add lines 31 and 34
- Enter the limitation amount from the table in line 36 instructions
- Multiply line 36 by the percentage on line 14
- Enter the smaller of line 35 or line 37. Enter this amount on line 28 above

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2441

## Child and Dependent Care Expenses

▶ Attach to Form 1040  
▶ See separate instructions.

OMB No. 1545-0047  
Use only on Form 1040

1994  
Your Social Security number

You need to understand the following terms to complete this form: **Qualifying Person(s)**, **Dependent Care Benefits**, **Qualified Expenses**, and **Earned Income**. See **Important Terms** on page 1 of the Form 2441 instructions.

**Part I** Persons or Organizations Who Provided the Care—You must complete this part (If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1

3 Enter the number of qualifying persons cared for in 1994

Did you receive dependent care benefits? ☐ NO ☐ YES

Complete only Part II below

Complete Part III on the back now

**Part II** Credit for Child and Dependent Care Expenses

4 Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25

5 Enter YOUR earned income

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions), all others, enter the amount from line 5

7 Enter the smallest of line 4, 5, or 6

8 Enter the amount from Form 1040, line 32

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8

If line 8 is—	Over	But not over	Decimal amount to enter on line 9	If line 8 is—	Over	But not over	Decimal amount to enter on line 9
	\$0—10,000	10,000—20,000	20,000—22,000	22,000—24,000	24,000—26,000	26,000—28,000	28,000—No limit
	30	29	28	27	26	25	24
	10,000—12,000	12,000—14,000	14,000—16,000	16,000—18,000	18,000—20,000	20,000—22,000	22,000—24,000
	29	28	27	26	25	24	23
	12,000—14,000	14,000—16,000	16,000—18,000	18,000—20,000	20,000—22,000	22,000—24,000	24,000—26,000
	28	27	26	25	24	23	22
	14,000—16,000	16,000—18,000	18,000—20,000	20,000—22,000	22,000—24,000	24,000—26,000	26,000—28,000
	27	26	25	24	23	22	21
	16,000—18,000	18,000—20,000	20,000—22,000	22,000—24,000	24,000—26,000	26,000—28,000	28,000—No limit
	26	25	24	23	22	21	20
	18,000—20,000	20,000—22,000	22,000—24,000	24,000—26,000	26,000—28,000	28,000—No limit	20
	25	24	23	22	21	20	19

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41.

**Caution:** If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return on Form 941.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11483M

Form 2441 1994

OMB No. 1545-0047

Page 2

**Part III** Dependent Care Benefits—Complete this part only if you received these benefits

11 Enter the total amount of dependent care benefits you received for 1994. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of your W-2 form(s).

12 Enter the amount forfeited, if any. See the instructions.

13 Subtract line 12 from line 11

14 Enter the total amount of qualified expenses incurred in 1994 for the care of the qualifying person(s)

15 Enter the smaller of line 13 or 14

16 Enter YOUR earned income

17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions), if married filing a separate return, see the instructions for the amount to enter. If all others, enter the amount from line 16

18 Enter the smallest of line 15, 16, or 17

19 Excluded benefits. Enter here the smaller of the following

- The amount from line 18, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17)

20 Taxable benefits. Subtract line 19 from line 13. Also, include the amount on Form 1040, line 7. On the earned income to line 7, enter "DCB."

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form

21 Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT include on this line any excluded benefits shown on line 19

22 Enter \$2,400 (\$4,800 if two or more qualifying persons)

23 Enter the amount from line 19

24 Subtract line 23 from line 22. If zero or less, STOP. You cannot take the credit. Exception, if you paid 1993 expenses in 1994, see the line 10 instructions

25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this form

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6251

## Alternative Minimum Tax—Individuals

- ▶ See separate instructions  
▶ Attach to Form 1040 or Form 940000

OMB No. 1545-0047

Use only with Form 1040

1994

See instructions

Your social security number

## Part I Adjustments and Preferences

- 1 If you itemized deductions on Schedule A (Form 1040), go to line 2. If you did not itemize deductions, enter your standard deduction from Form 1040, line 14, and skip to line 6.
- 2 Medical and dental. Enter the smaller of Schedule A, line 4, or 2% of Form 1040, line 12.
- 3 Taxes. Enter the amount from Schedule A, line 9.
- 4 Certain interest on a home mortgage not used to buy, build, or improve your home.
- 5 Miscellaneous (itemized deductions). Enter the amount from Schedule A, line 26.
- 6 Refund of taxes. Enter any tax refund from Form 1040, line 10 or 21.
- 7 Investment interest. Enter difference between regular tax and AMT deduction.
- 8 Post 1986 depreciation. Enter difference between regular tax and AMT depreciation.
- 9 Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss.
- 10 Passive stock options. Enter excess of AMT income over regular tax income.
- 11 Passive activities. Enter difference between AMT and regular tax income or loss.
- 12 Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8.
- 13 Tax exempt interest from private activity bonds (Schedule A, line 11).
- 14 Enter the amount, if any, for each item and enter the total on line 14.
  - a Charitable contributions
  - b Loss limitations
  - c Capital losses
  - d Depreciation
  - e Depreciation (pre-1987)
  - f Installation sales
  - g Intangible drilling costs
  - h Long term contracts
  - i Mining costs
  - j Patron's adjustment
  - k Pollution control facilities
  - l Research and experimental
  - m Tax shelter farm activities
  - n Related adjustments
- 15 Total adjustments and preferences. Combine lines 1 through 14. ▶

## Part II Alternative Minimum Taxable Income

- 16 Enter the amount from Form 1040, line 35. If less than zero, enter as a (loss).
- 17 Net operating loss deduction. If any from Form 1040, line 21. Enter as a positive amount.
- 18 If Form 1040, line 32, is over \$110,800 (over \$55,900 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A, line 29.
- 19 Combine lines 16 through 18.
- 20 Alternative Minimum Taxable Income. See instructions.
- 21 Subtract line 19 from line 16. If (married) filing separately, and line 21 is more than \$165,000, see instructions. ▶

## Part III Exemption Amount and Alternative Minimum Tax

- 22 Exemption Amount. (If this form is for a child under age 14, see instructions.)
 

If your filing status is:	And line 21 is not over:
Single or head of household	\$112,500
Married filing jointly or qualifying widow(er)	150,000
Married filing separately	75,000
- 23 Subtract line 22 from line 21. If zero or less, enter -0-. Here and on lines 26 and 28.
- 24 If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$13,500 (\$1,750 if married filing separately) from the result.
- 25 Alternative minimum tax credit. See instructions.
- 26 Enter your minimum tax credit, line 25 from line 24.
- 27 Enter your tax from Form 1040, line 18 (plus any amount from Form 4970 included on Form 1040, line 19), minus any foreign tax credit from Form 1040, line 43.
- 28 Alternative Minimum Tax. (If this form is for a child under age 14, see instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48. ▶

For Paperwork Reduction Act Notice, see separate instructions

Cat. No. 136000

Form 6251 1994

8582

## Passive Activity Loss Limitations

- ▶ See separate instructions  
▶ Attach to Form 1040 or Form 1041

OMB No. 1545-0047

1994

See instructions

Your social security number

## Part I 1994 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on pages 7 and 8 before completing Part I.

Rental Real Estate Activities With Active Participation. For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 3 of the instructions.)

- 1a Activities with net income (from Worksheet 1, column (a)).
- 1b Activities with net loss (from Worksheet 1, column (b)).
- 1c Prior year unallowed losses (from Worksheet 1, column (c)).

## All Other Passive Activities

- 2a Activities with net income (from Worksheet 2, column (a)).
- 2b Activities with net loss (from Worksheet 2, column (b)).
- 2c Prior year unallowed losses (from Worksheet 2, column (c)).
- 2d Combine lines 2a, 2b, and 2c.

- 3 Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 3 and go to line 10.

## Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. (See instructions on page 8 for examples.)

- 4 Enter the smaller of the loss on line 1d or the loss on line 3.
- 5 Enter \$150,000. If married filing separately, see the instructions.
- 6 Enter married adjusted gross income, but not less than zero (see instructions).
- Note: If line 5 is equal to or greater than line 5, skip lines 7 and 8. Enter -0- on line 9, and then go to line 10. Otherwise, go to line 7.
- 7 Subtract line 6 from line 5.
- 8 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions.
- 9 Enter the smaller of line 4 or line 8.

## Part III Total Losses Allowed

- 10 Add the income, if any, on lines 1a and 2a, and enter the total.
- 11 Total losses allowed from all passive activities for 1994. Add lines 9 and 10. See the instructions for how to report the losses on your tax return.

For Paperwork Reduction Act Notice, see separate instructions

Cat. No. 43204F

Form 8582 1994







8814

# Parents' Election To Report Child's Interest and Dividends

See instructions before filing this return.  
▶ Attach to Form 1040 or Form 1041.

1994  
OMB No. 1545-0047  
40

A Child's name (as printed on birth certificate)  
B Child's social security number  
C If more than one Form 8814 is attached, check here

**Step 1 Figure amount of child's interest and dividend income to report on your return**

1a Enter your child's taxable interest income. If this amount is different from the amounts shown on the child's Forms 1091-INT and 1099-ORD, see the instructions.

1b Enter your child's tax-exempt interest income. **DO NOT** include this amount on line 1a.

2a Enter your child's gross dividends, including any Alaska Permanent Fund dividends. If none enter 0. On line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions.

2b Enter your child's nontaxable distributions that are included on line 2a. These should be shown in box 1d of Form 1099-ORD.

2c Subtract line 2b from line 2a.

3 Add lines 1a and 2c. If the total is \$1,000 or less, skip lines 4 and 5 and go to line 6. If the total is \$5,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income.

4 Base amount

5 Subtract line 4 from line 3. If you checked the box on line C above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1041, line 21. In the space next to line 21, enter "Form 8814" and "yes."

**Step 2 Figure your tax on the first \$1,000 of child's interest and dividend income**

6 Amount not taxed

7 Subtract line 6 from line 3. If the result is zero or less, enter 0.

8 Tax. Is the amount on line 7 less than \$500?  
YES Multiply line 7 by 15% (.15). Enter the result here and see the Note below.

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1041, line 37. Also, enter the amount from line 8 in the space provided next to line 38 on Form 1040 or next to line 37 on Form 1041.

**General Instructions**

**Purpose of Form.**—Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You must file this form if your child meets all of the following conditions:

- Was under age 14 on January 1, 1995.
- Is required to file a 1994 return.
- Had income only from interest and dividends.
- Had gross income for 1994 that was less than \$5,000.

**How To Make the Election.**—To make the election, you must attach this form to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income is reported on this form.

**Caution.** The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this election. See the instructions for Form 1040 or Form 1041 for more information.

**Step 2 is used to figure an additional tax that must be added to your tax.**

**Do Not Attach This Form to Your Return.** See the instructions for Form 1040 or Form 1041 on page 2.

**Do Not Attach This Form to Your Return.** See the instructions for Form 1040 or Form 1041 on page 2.

For Paperwork Reduction Act Notice, see back of form.

Cat No 10752J

Form 8814 (1994)



# Section 6

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 Size of adjusted gross income ..... 1.4

Reported on:

- Electronically filed returns ..... 1.7  
 Form 1040A returns ..... 1.6  
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 Returns with itemized deductions  
   Classified by marital status ..... 2.2  
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Classified by:

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Classified by:

- Marital status ..... 1.3  
 Size of adjusted gross income ..... 1.4  
 Definition ..... pg 121  
 Reported on:  
   Electronically filed returns ..... 1.7  
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**Rent net income or loss**

Classified by:

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Classified by size of adjusted gross

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Classified by:

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(See Partnership and S corporation net income or loss)

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Classified by:

- Marital status ..... 1.3  
 Size of adjusted gross income ..... 1.4  
   1979 income concept ..... B  
 Definition ..... pg 122  
 Reported on:  
   Electronically filed returns ..... 1.7  
   Form 1040A returns ..... 1.6  
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Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1990-1994 .....	A

### **Sales of capital assets, net gain or loss**

Classified by:	
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Size of adjusted gross income .....	1.4
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Definition .....	pg 122
Reported on:	
Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

### **Sales of property other than capital assets, net gain or loss**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
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Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1990-1994 .....	A

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(See also Individual retirement arrangement deductible payments)

Classified by:	
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Definition .....	pg 123
Reported on:	
Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040PC returns .....	1.8
Returns with itemized deduction	
classified by marital status .....	2.2
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Size of adjusted gross income .....	3.3
Definition .....	pg 123
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Classified by:	
Each rate at which tax was computed .....	3.6
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Size of adjusted gross income .....	1.2
Sources of income .....	1.3
Type of exemption .....	2.4
Reported on returns with itemized deductions	
classified by marital status .....	2.2

### **Short-term capital gain or loss**

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross income .....	1.4
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### **Short-term gain or loss from other forms**

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross income .....	1.4
---	-----

### **Short-term loss carryover**

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross income .....	1.4
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### **Single persons, returns of**

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Size of adjusted gross income .....	1.2
Sources of income .....	1.3
Type of exemption .....	2.4
Reported on returns with itemized deductions	
classified by marital status .....	2.2

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Classified by:	
Marital status .....	1.2
Selected income and tax items .....	1.1
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Sources of income .....	1.4
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1979 income concept .....	B



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Form 1040A returns .....	1.6
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Form 1040PC returns .....	1.8
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Returns with total income tax .....	3.2
Type of exemption .....	2.3

### Size of income

Classified by size of adjusted gross income and by 1979 income concept .....	B
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### Social security benefits

Benefits in adjusted gross income:	
Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
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Reported on:	
Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040PC returns .....	1.8
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Classified by:	
Size of adjusted gross income .....	3.3
Definition .....	pg 124
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(See also specific type)

Classified by:	
Marital status .....	1.3
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Reported on:	
Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
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Returns with itemized deductions .....	2.1
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### Spouse IRA

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Classified by marital status .....	1.2
Definition .....	pg 124
Reported on:	
Form 1040EZ returns .....	1.5
Time series, 1990-1994 .....	A

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(See Taxes paid deduction)

Classified by:	
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Size of adjusted gross income .....	1.4
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Electronically filed returns .....	1.7
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Classified by marital status .....	2.2
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### Statutory adjustments

(See also specific type)

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
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Definition .....	pg 125
Reported on:	
Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1990-1994 .....	A
Type of adjustment .....	1.4

**Surviving spouses, returns of**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Sources of income .....	1.3
Size of adjusted gross income .....	1.2
Type of exemption .....	2.4

Reported on returns with itemized deductions

classified by marital status .....	2.2
------------------------------------	-----

**T****Tax credits**

(See also specific type)

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	3.3
1979 income concept .....	B

Reported on:

Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with modified taxable income .....	3.1
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1990-1994 .....	A
Type of credit .....	3.3

**Tax due at time of filing**

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 125

Reported on:

Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	
classified by marital status .....	2.2
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**Tax from recomputing prior-year investment credit**

Classified by size of adjusted gross income .....	3.3
Definition .....	pg 125

**Tax generated**

Classified by:

Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4

Tax generated at specified rate .....	3.5
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Reported on returns with modified

taxable income .....	3.1
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**Tax items**

(See also specific type)

Classified by:

Accumulated size of adjusted gross income .....	1.1
Marital status .....	1.3
Size of adjusted gross income .....	1.2, 1.4, 3.3
1979 income concept .....	B

Reported on:

Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with modified taxable income .....	3.1
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1990-1994 .....	A

**Tax liability**

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	3.3

Reported on:

Electronically filed returns .....	1.7
Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	
classified by marital status .....	2.2
Time series, 1990-1994 .....	A

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(See also specific type)

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 126

Reported on:

Electronically filed returns .....	1.7
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classified by marital status .....	2.2
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(See also Predetermined estimated tax penalty)

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**Tax preparation fee**

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**Tax rates**

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**Tax withheld**

(See Income tax withheld)

**Tax-exempt interest**

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	1.4

Definition ..... pg 126

Reported on:

Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1990-1994 .....	A

**Taxable income**

Classified by:

Accumulated size of adjusted gross income .....	1.1
Marital status .....	1.3
Size of adjusted gross income .....	1.4

1979 income concept ..... B

Marital status .....

Tax generated at specified rate ..... 3.5

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Reported on:

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Returns with modified taxable income .....	3.1
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
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**Taxable interest received**

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	1.4
1979 income concept .....	B

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Reported on:

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Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1990-1994 .....	A

**Taxable IRA**

(See Individual retirement arrangement (IRA) taxable distributions)

**Taxable pensions and annuities**

(See Pensions and annuities)

Time series, 1990-1994 .....	A
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**Taxable returns**

(See also Nontaxable returns)

Classified by:

Size of adjusted gross income ... 1.1, 1.2, 1.4, 2.3, 3.3
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Reported on:

Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1

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Reported on Form 1040A returns ..... 1.6

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As percentage of adjusted gross income .....	3.2
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Average .....	1.1
Type of tax computation .....	3.1
Classified by:	
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Number of exemptions .....	2.4
Size of adjusted gross income .....	1.2, 2.1, 3.3
1979 income concept .....	B
Type of exemption .....	2.3
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Classified by:	
Marital status .....	1.3
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1979 income concept .....	B
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**Total tax liability**

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Classified by:

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Size of adjusted gross income .....	1.4
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Reported on:

Electronically filed returns .....	1.7
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Form 1040PC returns .....	1.8
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